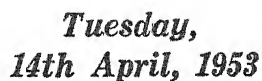


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Official Report

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THE HYDERABAD LEGISLATIVE ASSEMBLY

TUESDAY, 14TH APRIL, 1953

The House met at Three of the Clock

[*Mr. Speaker in the Chair*]

L.A. Bill No. XIII of 1953, the Hyderabad Sales Tax (Amendment) Bill, 1953.

Mr. Speaker : Let us take up the first item of the Agenda: First Reading of L.A. Bill No. XIII of 1953.

Minister for Finance and Statistics : (Dr. G. S. Melkote)
Sir, I beg to move :

“ That L.A. Bill No. XIII of 1953, the Hyderabad General Sales Tax (Amendment) Bill, 1953, be read a first ~~time~~ ”.

Mr. Speaker : Motion moved :

“ That L. A. Bill No. XIII of 1953, the Hyderabad General Sales Tax (Amendment) Bill, 1953, be read a first time.”

* *Dr. G. S. Melkote* : Mr. Speaker, Sir, During the Budget Session and even during the course of the last year either at the Assembly itself or during the course of individual representations, Members had approached the Government to further amend the Sales Tax Act. It was generally felt by the hon. members that the Sales Tax Act, as is in vogue in the State, does not give the same amount of relief that is obtained in other States. They were saying that the Central Essential Commodities Act itself has not been accepted by this State in its entirety ; certain items from the exempted list have been removed, and we have been taxing them also. Hon. Members will recall that last time while speaking on the amendments to General Sales Tax Act, I gave the history of the Sales Tax in this State. In Madras, Bombay and other places, this Act was brought in as a general revenue-raising measure somewhere about 1938. In our State, the proposal to levy sales tax was deferred till 1946 by the previous Government. I think, probably, they must have had in their

*Confirmation not received.

view the difficulties that people would have to encounter both by the customs duty—which was prevalent then—as well as the sales tax. After the Police Action, the Government felt that they should also fall in line with the neighbouring sister States. So, what I mean to say is, though the sales tax was in vogue in the State from 1946, it was only a sales-tax on luxuries. In 1950, this was amended and a General Sales-Tax Act was brought into force : but even then, the tax was only one dub in a rupee. Then again the Government felt that burden of tax on the people would be too much because the customs duty—both imports and exports had undergone a slight variation from 5% on either side to 4% and some of the essential commodities had also been completely exempted then. Even then the sales tax would be heavy on the people and hence they imposed only one dub as sales tax. In 1952, when this Government came into power, it felt that in keeping with the desire of the people, the tax structure should conform to the conditions prevalent in the adjoining States and as a first step, it abolished the remaining 4% of the custom duty, thereby losing a revenue of Rs. 2 to 2½ crores. Till 1952, the sales tax was bringing to the coffers of the Government an income of about Rs. 80 to 90 lakhs and we wanted to raise this income upto Rs. 3 crores. So, we raised the sales tax from one dub to two dubs in a rupee, and thereby expected an income of roughly about Rs. 2½ crores altogether. I should say that our expectations ought to have been fulfilled completely, but for the fact of slump in the market as hon. members are aware, this amendment to the Act was brought into force in the month of July or August last year and till then we were having the sales tax at one dub per rupee. During the discussion on Budget I intimated the House that the Government had by that time collected about Rs. 1,15,00,000 by way of sales tax. I am now glad to say that my officers have exerted their utmost and have been able to collect so far about Rs. 1,36.16,000. There are still about 2,000 to 4,000 cases pending. Some of them are border-line cases and we may not be able to expect very much out of them. But I may assure the House that we would be more or less reaching the target though a little less than what we had anticipated. That is the present position. While increasing the tax from one dub to two dubs, I stated that when demonetisation of O.S. Currency takes place from 1st April 1953 and it has already taken place and since O.S. pies could not be collected because coins less than one dub are

not prevalent in the State, I would bring down the tax to three pies I.G. The amendment that is placed before the House to-day fulfils that promise on the part of the Government both to the House and to the people. But that is not all.

The exemption list that was placed before the House was criticised during last time. In the Central Act, there are about 14 items or so on the exemption list. We had accepted about 7 or 8 items in toto. In three or four items, we had given partial relief and on a few items we had imposed the multiple-point tax. Whenever a certain item was removed from the exemption list and brought into the perview of General Sales Tax Act, people start criticising us. If they go through the list in our Act and compare it with the neighbouring States or other States in India or with the exempted list of the Central Govt. they would notice that Hyderabad ~~had~~ exempted nearly 22 different kinds of articles which were not exempted any where else. In other States, either they have partially accepted the Central Essential Commodities exemption list or modified it to some extent. Here, we might have modified it to some extent ; but, we have increased the items in the exemption list, in conformity with the needs of people and we have tried to give relief to the people. But the pity is whenever relief is given, people never remember it. It is only the other side of the picture that is brought before the House constantly. The points that were placed before the House by the hon. Members as the grievances of the people were one that our exemption list was not in conformity with the Central Act, secondly that the turnover limit of Rs. 7,500 was too low. The turn-over limit at Bombay is Rs. 30,000 and in Madras it is somewhere about Rs. 12,000 or Rs. 15,000. I don't exactly remember, but I am sure, it is much higher than what we are having here. This sum of Rs. 7,500 comes to I.G. Rs. 6,500 roughly. When our turn-over limit was criticised, I placed before the House the fact that the needs of our State as well as the items on which tax could be collected was certainly much different from that of other States. During the last Finance Ministers' Conference, many Ministers from the States made representations to the effect that the licences for export or import should not be issued to the merchants at Bombay only but should be spread over to all the States in India, because it is the merchants at Bombay that are gaining at the cost of other States. If this is done,

there would be direct import to the States and thereby our people would be benefited. I do not know when this suggestion will be accepted. In Bombay what is happening is that all the trade that is transacted there does not pertain to the City of Bombay alone ; it pertains to the whole of India. In that manner, the Bombay City is benefited by the whole of India. If this is distributed, Bombay Govt. will have to think twice and bring down its turn-over limit. In such an event possibly, we may be able to raise the turn-over limit to somewhere about Bombay level. When such a thing will take place, I am not in a position to say when ; but certainly I would press this point. I am just placing all these facts to keep the house informed all our difficulties.

When members criticise various items, they refer to the advantageous position that prevails in other States with regard to those items. If it is cotton, they refer to Bombay ; if it is salt, they refer to Mysore ; if it is cloth, they refer to some other place ; and if it is hides and skins, they quote Assam. In that way, the concession that each State gives to a particular article is sought to be brought in here, at one and the same time. Nobody can accept such arguments. If we manufacture or get lot of cotton here and then export it, cotton will be one of the essential commodities. I can understand if they argue that removal of this tax, would be beneficial to our peasants. We have got a surcharge on oilseeds and other goods. The reason why we were compelled to resort to this surcharge itself is a history. If the price-structure of our State is compared with that of the neighbouring States, we find that the peasant there gets about Rs. 180 per ton whereas our peasant gets about Rs. 120 to Rs. 140. That is to say, our merchants are being benefited enormously at the cost of the farmers. The State having realised this fact wanted the demonetisation to come up quickly, so that all the prices would be in I.G. and would conform to the price-structure either of Madras, Bombay, C.P. or other States. We thought that our peasants would be benefited thereby. But at present, that is not the case. If such a day comes, I shall be very much pleased. And this surcharge may possibly be removed even earlier than what some hon. members imagine. If all this money goes to the farmer, I will certainly be pleased. Out of the enormous profits the merchants are making, I tried to take some for the benefit of the State, that is why, this surcharge is there. Regarding the sales-tax,

whereas it is the merchant who is affected, it is said that the burden falls on the primary producer. In this connection, I would like to say that I have examined the price-structure of the different commodities when the tax was at one dub and when it was raised to two dubs. I found that the price structure has not varied. That means, through out this year, whatever extra money I have been able to collect, has come from the merchant classes, and not from the primary producers. This is a pertinent point to be borne in mind.

The State is permitted to continue the customs duty till 1954. What would happen after that period, it is very difficult for me to say. In the meanwhile, with the demonetisation, if the price level of the commodities goes up and if we feel that the Sales tax is an imposition on the farmer and not on the merchants, then I would consider the question afresh and do something but not till then. I felt I should respect the sentiments expressed in the House sometime back and try to give a little relief to the merchants. That is the reason why the turn-over limit was changed from O.S. Rs. 7,500 to I.G. Rs. 7,500 which roughly amounts to O.S. Rs. 8,500. I am sure hon. Members will agree with me that this makes a very big difference. The total number of merchants in Hyderabad, as I said, would roughly work out to about 2 lakhs out of whom the number of people from whom we would collect tax would be about 30,000. That means, about 1,60,000 or 1,70,000 would be merchants whose turn-over level would be less than Rs. 7,500. If this limit is raised to O.S. Rs. 8,500 the number of merchants from whom we would be able to collect tax would come down to about 25,000, *i.e.*, more than $\frac{7}{8}$ ths of the merchants would be exempted from any kind of sales tax. It is only the remaining $\frac{1}{8}$ th that would have to pay the sales tax. If, on the other hand, the turnover level is raised to Rs. 30,000 or even Rs. 15,000 nearly half or $\frac{3}{4}$ ths of the number from whom we are now collecting the sales tax had to be exempted, and the amount that we would be able to collect from such people may work out to only 20 or 30 lakhs of rupees. So, every pie after Rs. 7,500 I. G. is very important for me. I have fixed this level after carefully looking into the needs of the State. When we have lost nearly Rs. 250 lakhs due to the abolition of the import customs duty, I had to find out alternative sources of income. In spite of some difficulties we have raised the turn-over to a higher level with a view to giving some

relief to the merchants. I would certainly try to give more relief at the earliest moment when our State's income goes up by various methods, *viz.*, by the implementation of five year plan and the advantages that would accrue by virtue of being a welfare State, etc. When the standard of living goes higher and the State is able to get, through some other measures, more income, I would certainly be the first to raise the turn-over level.

With regard to the list of exempted goods, as I said, I have included this time in this list some of the items on which tax was imposed last time, but at the same time there are certain items like medicine, which is not in the list of exempted goods either in the Central Act or in any other particular State. Last year, at the time of bringing in amendments to the Sales Tax Act, I felt, medicines were a necessity and were therefore included in the list of exempted goods. But people took advantage of it and the so-called tonics, which were nothing more than alcohol given a coloured tinge—were also not subjected to sales-tax. Things became difficult and it was difficult to distinguish between these tonics and real medicines. Through this Amending Bill, however, we have tried as much as possible to exempt those medicines which are absolutely necessary, which are life-saving in nature, which have got to be purchased in larger quantities, and on which the imposition of sales-tax would be a burden to the poorer section of the people.

The opposition at one time felt that we should keep multiple-point tax; today they say they are not wedded to any particular principle. But as a responsible person, I have got to be wedded to a principle, which, in my opinion, is good to the people. I feel that the multiple point tax is the only method by which we can collect the tax in an equitable manner, but in the actual working of it I had experienced various difficulties. There are certain items on which I could collect at only one or two points. There were certain other items, on which even though the tax was collected at three points, it was contended that the turn-over of some of the merchants dealing in them was small, and I was trying to assess the tax in respect of such merchants on the basis of their accounts. These merchants felt that they were being harassed though in actual fact they were not. Still much ado was made and was put forth as a grievance.

I, therefore, looked into the whole structure, and tried to examine the situation. For instance, there are books. All notified books by the Education Department, slate-pencils, exercise books, and slates were exempted from sales-tax, but there was multiple-point tax on other books. The public have been grouching at this and they said that we were taxing on knowledge. That is a psychological feeling and I will not be able to argue with the public. I thought that at least to satisfy sentiments I should remove this tax to the extent possible. I, therefore, made it a single-point tax.

With regard to fruits, there are two varieties—dry fruits and fresh fruits. Dry fruits like Badam, Pista, etc. costing any thing between Rs. 3 to Rs. 10 per seer are imported to the tune of nearly Rs. 1 crore. These fruits are mostly used by the richer classes. There are other types of fruits, like Mangoes, which though costly, are produced by the grower ; they are fresh fruits and deteriorate quickly and the merchants as well as the consuming public are hit. Again there are fruits like Sithaphal, and Plantains, which are cheap and are consumed by the poorer section. These are fresh fruits. In order to give relief to the consumers as well as to the merchants dealing in these fruits, we have brought down the tax on these items to single-point, which was imposed at multiple-point so far. Last year, the House has empowered the Government to collect sales tax in a particular manner. Looking into the various items in the schedules of the Act and feeling, that a certain amount of relief could be given, Government have issued a notification in regard to the reliefs they wanted to give by imposing the tax only at two points on certain items and at a single point on certain others. I may add here that it is only when the Government desire to increase the tax that they have to come before the House and take the consent of the House, but when they want to give some relief they can do so by means of a notification.

I shall now come to the question of licence fees. There are people whose turnover is Rs. 5,000 or less and who pay a fee of Rs. 6; people with a turnover of a lakh and more also pay a fee of Rs. 6, as things stand. I felt this was not quite correct. I, therefore, raised this licensing fees and I have kept one level from Rs. 5,000 to Rs. 15,000, another level from Rs. 15,000 to Rs. 30,000, a different level from Rs. 30,000 to 50,000, another level from Rs. 50,000 to Rs. 1 lakh and so on. The

more the turnover, the more the income to the merchant, and the more he has to pay to the State. This kind of equitable distribution and greater income thereby to the State would I am sure, be welcomed by this House.

There is another point regarding the turn-over of Rs. 7,500 itself. The merchants represented that they were illiterate and could not keep accounts and said that it was difficult for them to keep an accountant to maintain their accounts when their actual sale was about Rs. 20 per day and their profit varies from Rs. 2 to Rs. 2-8-0 per day. To obviate this difficulty of the merchants, we said that we would compound the tax. We told them to keep a purchase account at least if it is not possible for them to keep the sales account and we would assess on their purchases. In Bombay, a small percentage is added to these purchases and the tax is assessed on that. If the merchants feel that the assessment is wrong, it is up to them to show the accounts and satisfy the Department. Otherwise, they can pay the amount assessed. Invariably, when it is compounded it will be an average. If the turn-over on the basis of purchases in one month comes to Rs. 10,000 in another month it may be Rs. 12,000, in the third it may be Rs. 15,000, the average is taken and assessment is made though it is very difficult to assess it accurately. This gives relief to the merchant to some extent inasmuch as he need not engage an accountant to write his accounts.

Some of the merchants represented that their accounting year starts from varying dates—for some it is March, for others it is 'Diwali' and so on—according to their respective new Years. We did not want to stand in their way provided the merchant informs the authority concerned in advance of his intention to change the assessment year. We have given the merchants full freedom in this respect. If the merchant wants to change the assessment year, he has to give notice and inform the authorities. That is another relief. These are the various measures of relief which we have given to the Merchant class.

The most important measure of relief which I desire to bring to the notice of the House is in respect of the peasants. So far, the peasants, who used to take the commodities grown by them to the market and whose sales turnover was more

than Rs. 7,500, were being taxed. We had to go to the villages, ask the peasants for their accounts and tax them. The villager was naturally upset. In order to obviate this difficulty and with a view to giving some relief to the agricultural community, we felt that primary producer be he the owner of the land or the tiller of the soil should be exempted from the tax on the quantum of the produce he grows on his land. The person who purchases the produce or commodities should keep the account. For instance, there are 10 primary growers whose annual yield is Rs. 500 or so. I would have to go and find out with regard to each individual about his sales turnover, etc. But now when a merchant purchases from 10 or 15 such primary growers, I can go to him and find out exactly his turnover and tell that he would be taxed at the purchase point. In this way, the agriculturist is entirely exempted from the payment of sales-tax and relieved from the burden of keeping accounts. This is the main feature.

We have, in these ways, tried to give relief to the different classes—by changing over from 2 dubs O.S. to 3 pies I.G., by exempting some articles, by imposing the tax only at one point on some articles instead of at three points, etc. For instance, on Cigarettes instead of imposing a multiple-point tax at 3 pies, we have made it 9 pies at one point only.

I would also like to bring to the notice of the House one or two main items. We have removed the multiple-point tax on coarse and medium cloth. Now the tax will be imposed only at two points. Only the manufacturer and the wholesaler have to pay the tax and the dealers down below that level need not pay any tax. With regard to books, we have made it only at one point on books other than those notified by the Education Department. On fresh fruits, the tax imposed only at one point. Khadi of all types, stitched or unstitched, is exempted. Hand-woven cloth, but of mill-yarn, has been exempted—even towels and other things—up to a cost of Rs. 4. By adopting these various measures, the income will come down by nearly Rs. 60 lakhs. We had to make good this deficit and some of the items such as chillies and tamarind had to be removed from the list of exempted goods. Last time, I distinctly remember the Members of the Opposition saying that we are taxing the poor man's food. I therefore exempted these items then; I did not want to

tax them. But this year, with the experience that I have gained, I come to the House to say that I have taxed these items at only one point. It is only Bombay where tamarind is exempted—I do not know about chillies—but all other States are imposing tax both on tamarind and chillies. I would like to make it clear that the amount of tamarind and chillies that we grow is 3 times more than our requirements and double the quantity that we are consuming is being exported to other States, where it is taxed. I thought if we impose a tax on these items, we would be able to collect tax from those merchants who import it into the other States, with which we would be able to help our own State.

I wanted to bring in further amendments, but I shall be able to do so next year. I have studied the aspect of sales-tax as much as I could and I wanted to be thorough. But I could not gather the facts and figures abundantly. I would try to study the tax structure of China, Russia and some capitalist countries also and try to benefit by it. Next year, if I should be fortunate enough to present the Budget, I shall try to make it as idealistic as possible. In the meanwhile three days back I had brought in these amendments. I have got a book with me on the subject of Sales-tax which is well worth reading. I am sure the hon. the Speaker would like to keep a few copies of the same in the Library of the Assembly for the benefit of the Members. Its name is: "Current Sales-tax Acts in the States of India" and contains the Sales-tax Acts of other States in India and various other matters on the subject. I am not satisfied even with this, and have asked my Department to collect statistics state-wise and find out the turnover limits, the exempted goods, etc., so that I would be in a position to place before the hon. Members a correct picture and make the Sales-tax Act as idealistic as possible keeping in view the amount that is needed for our State and other things.

Lastly, I would like to inform the hon. Members that I am introducing today an important amendment. Many of the Members might have known from a perusal of the news papers yesterday or day before yesterday that the Chief Minister of Madras had introduced a bill to amend the Sales-tax on tobacco raising it from $1\frac{1}{2}\%$ to 30%. So far tobacco was not taxed in Madras and lot of smuggling into our State was taking place and we are not getting any benefit. Today

our tax on tobacco is 4½% while in Madras it is 30% and so now there will be smuggling from this State into Madras. No doubt we also get some revenue, but that is only incidental. The States of Bombay and C.P. have not imposed this tax on tobacco, but we have to keep a close watch on their borders to prevent smuggling. In Mysore also a similar tax had been imposed. I have not given sufficient thought to the matter, but I have got an amendment on the subject which I shall be moving at the time of the second reading and would like to ask the permission of the House for raising the tax to 30% and would promise that I would impose it only if it is going to be helpful and the primary producer is not going to suffer. I can do it through an Ordinance, but when the House is in session it will not be proper and I have to take its assent.

I have clearly stated the facts regarding Sale-tax and I have nothing more to say except to request the House to pass the first reading of the Bill unanimously.

Thank you.

شری وی۔ ڈی۔ دیشپانڈے (ابا گوڑہ) - مسٹر اسپیکر سر - ہاؤس کے سامنے میسج ٹیکس کے سلسلے میں جو اس وقت تک بل آیا ہے ہاؤس اس کو مکسڈ فیلنگ (Mixed feeling) سے دیکھتا ہے۔ ایک طرف تو رلیف (Relief) دینے کیلئے کچھ سروس (Measures) رکھے گئے ہیں۔ لیکن دوسری طرف کچھ اگر سبٹڈ (Exempted) چیزوں پر ٹیکس عائد کیا جا رہا ہے۔ ایک دوسرے انڈم میں کچھ ایڈجسٹمنٹ (Adjustment) کیا گیا ہے۔ اس کے بارے میں مجھے کچھ کہنا نہیں ہے۔ اس سے پہلے دو ہائی کی بجائے چار ہائی ٹیکس کرنے کے بارے میں ہاؤس کے سامنے جب بل آنا تھا اس وقت آنربل فینانس منسٹر نے یہ وعدہ کیا تھا کہ جب آئی - جی - کرنسی کا چارن شروع ہوگا اس وقت اس چار ہائی کی بجائے 3 ہائی نا 1/2 آنہ آئی - جی ٹیکس رکھا جائیگا۔ انہوں نے اس ایڈجسٹمنٹ کے ذریعہ اپنے اس وعدے کو پورا کیا ہے۔ لیکن اس کے ساتھ ساتھ کئی مہینوں سے ہیدراآباد ایڈیٹ کے مزدور اور یوباری نہ مطالبہ کرتے آئے ہیں کہ مٹی ہائینٹ (Multi-point) کی بجائے سنگل ہائینٹ ٹیکس (Single point tax) رکھا جائے۔ ہاری ہارٹی نے بھی اس سلسلے میں کافی سوچ بچار کیا اور اس نتیجہ پر پہنچی کہ اگر مٹی ہائینٹ کی بجائے سنگل ہائینٹ ٹیکس رہے تو سہولت ہوگی اور مفید ہوگا۔ اور اس کی وجہ سے فلیکچویشن (Fluctuation) ہوا ہے وہ نہوگا۔ اس ایکٹ کے ذریعہ حکومت نے چند چیزوں کے ٹیکس کو سنگل ہائینٹ بنا دیا ہے۔ مثال کے طور پر

آنریبل ہوم منسٹر اجازت دیں تو سگریٹ بننے والوں کی ایک میٹنگ کال کے آنریبل فنانس منسٹر کا شکریہ ادا کرتے ہیں۔ اس کے ساتھ ساتھ ہم نے اس میں آنریبل فنانس منسٹر کے سامنے سجھاؤ رکھا تھا اور یہ مانگ کی کورس کلاسی (Coarse cloth) کو پورے طور پر ٹیکس سے (Exempt) کرنا چاہتے ہیں۔ کیونکہ یہ مڈل کلاس (Middle class) لوگوں کی چیز ہے۔ اس سلسلے میں ایک امینڈمنٹ بھی آنا چاہیے۔ میں امید کرتا ہوں کہ پورے طور پر ٹیکس منسٹر سے مستثنیٰ کیا جائیگا۔ یہاں ہم کلاسیک ٹیکس کو دوبارہ بنایا گیا ہے۔ بہرحال (Half a cake is better than no cake) لیکن ضرورت اس کی ہے کہ اس کو پورے طور پر اگر سٹ کیا جائے۔

ٹیکس (Notification) کے ذریعہ میں کو اگزیٹ کیا گیا ہے ہمارے اصرار پر فیس کو اگزیٹ کیا گیا تھا۔ اب اس کے ساتھ ساتھ میں نے کیا گیا ہے۔ آنریبل فنانس منسٹر چونکہ ڈاکٹر ہیں اس لئے مڈیکل (Medical point of view) سے اور اس خیال سے کہ یہ انبیاء ہیں اس لئے غالباً انہوں نے اس کو اگزیٹ کیا ہوگا۔

(Tamarind) اور (Chillies) پر ٹیکس لگایا جائے گا۔ یہاں کے عوام کے استعمال کی چیزیں ہیں۔ خصوصاً ریاست حیدرآباد کے استعمال ہونے والے اور نملنگ نہ میں تو یہ نیشنل فوڈ (National food) ہے۔ یہ بھی اور دوسرے مقامات میں اس پر ٹیکس عائد کیا گیا ہے۔ اس لئے یہاں رہا ہے، میں اس دلیل کو مستحق نہ مانتا ہوں کہ اسے اکسپورٹ (Export) مال پر آتے ٹیکس لگائے تو اس پر اعتراض نہ ہوتا۔ لیکن مقامی استعمال کی چیزیں عائد کیا جانا ٹیکس نہیں ہوگا۔

ٹیکس لگانے کے بارے میں مجھے یہ کہنا ہے کہ پہلے کچھ منسٹرس (Exempted List) میں نہیں۔ اب انہیں اگزیٹ لسٹ میں شامل کیا جائے گا۔ آنریبل فنانس منسٹر جو ایک ڈاکٹر ہیں ان سے ہمیں اس کی توقع ہے۔ اس میں عوامی زندگی کا ایک بڑا حصہ ہے۔ غراب لوگوں کو بھی اس کی ضرورت ہے۔ اس میں تین چیزیں ہیں۔ سیرس ہیں۔ بینسائین کی قیمت پہلے ہی کم تھی۔ یہ عام استعمال کی چیز ہے۔ ڈسٹنٹری کے لئے جو گولیاں استعمال ہوتی ہیں۔ اس میں (Taxable) ہوگئی ہیں۔ میرا خیال ہے کہ چند دنوں کے اندر اس میں اضافہ ہوئے ان کو اگزیٹ لسٹ سے نکال دیا گیا ہے۔ اس میں ہم نے بہت کچھ رکھا تھا کہ فارن لیکرس (Foreign Liquors) میں اس پر لگانا جاسکتا ہے۔ لیکن اس پر ٹیکس عائد نہ کرتے ہوئے عوام کے لئے اس پر ٹیکس عائد کیا گیا ہے۔ میں سمجھتا ہوں کہ اس سلسلے میں

آئربیل فنانس مسسٹر کو صحیح سنو رہ نہیں دیا گیا ہے ۔ انہیں ال اڈوائس (III) advice) ملی ہے ۔

حکومت نے جو دوسرے ریفرنس دئے ہیں ان کے بارے میں عوام کی مانگ تھی ۔ جس کا وعدہ کیا گیا تھا ۔ اب اس کو پورا کیا گیا ہے ۔

ٹرن اوور (Turn over) کی جو لمٹ رکھی گئی تھی اس کو بڑھانے کی مانگ کی گئی تھی ۔ جب ہم دوسرے معاملوں میں اڈجوائننگ اسٹیشن (Adjoining states) کو دیکھتے ہیں اور وہاں کے ٹیکس سٹرکچر (Taxation structure) کو دیکھا جانا ہے تو ٹرن اوور کے معاملہ میں کیوں نظر انداز کیا جانا ہے ؟ ہم نے اس سے پہلے بھی کہا ہے کہ سبلس ٹیکس انڈسٹریلی ڈولڈ کنٹریز (Industrially developed countries) کے لئے آمدنی کا ذریعہ ہے ۔ بمبئی میں چونکہ وہاں انڈسٹریز زیادہ ہیں اس لئے وہاں زیادہ پسماندہ اس طرح جمع کیا جانا ہے ۔ لیکن ہمارے پیو ہار کی حالات کا لحاظ کرتے ہوئے یہ آرگومنٹ مناسب نہیں ۔ یہاں ہوبار بمبئی کے مقابلہ میں کم ہے ۔ اس کو انکرج (Encourage) کرنے کی ضرورت ہے ۔ ایسی صورت میں انڈسٹریل ایریا (Industrial Area) سے ہمارے ملک کا مقابلہ کرتے ہوئے ٹیکس میں اضافہ کرنا مناسب نہوگا ۔ میں تو اپنے اسٹڈ منٹ میں بمبئی کے لحاظ سے (۳۰۰۰۰) روپے ٹرن اوور کی حد تک رکھنا چاہتا تھا ۔ لیکن میں نے (۲۰۰۰۰) کی حد رکھی ہے ۔ اب یہاں ہمارے پاس (۵۰۰) روپے کلدار کی حد مقرر کی جارہی ہے ۔ لیکن یہ بہت زیادہ ہے ۔ اس کا اثر کاروبار اور انڈسٹریز پر بڑیگا ۔ اب نے جو ملٹی پوائنٹ (Multi Point) کو سینگل پوائنٹ ٹیکس (Single point Tax) کہا ہے اس کا ہم پر مقدم کرتے ہیں ۔ لیکن ٹرن اوور کے سلسلے میں بھی غور کرنا ضروری ہے ۔

اگر تکچرل پروڈیوس (Agricultural produce) کے بارے میں جو ترمیم آئی ہے اس کا ہم خبر مقدم کرتے ہیں ۔ ہمارا اسٹرکچر (Structure) ہی زیادہ تر اگر تکچرل (Agricultural) ہے ۔ اس اسٹرکچر کو جو ریلیف مل رہا ہے وہ مناسب ہے ۔

ٹوہاکو کے سلسلہ میں جو تجویز ہے اس کے بارے میں ہمارا فرنٹ کسی نتیجہ پر نہیں پہنچا ہے ۔ جو ٹیکس پروز (Propose) کیا جا رہا ہے وہ کسی حد تک مناسب ہے ، اس کے کہا ادرات ہوں گے اور نہ کیوں عائد کیا جا رہا ہے ہم اس بارے میں کوئی رائے قائم نہ کر سکے ہیں ۔ صرف مدراس میں ایسا ٹیکس لگایا جا رہا ہے ۔ سی ۔ پی ۔ میں ایسا نہیں ہے ۔ کیا یہ مناسب نہوگا کہ ہم اس کے لئے کچھ انتظار کریں اور بمبئی اور سی ۔ پی ۔ میں کیا عمل ہوتا ہے اور اس کا کیا نتیجہ نکلتا ہے اس کو دیکھنے کے بعد

آئندہ مسن میں اس کو طے کریں کیونکہ یہ ٹیکس بہت زیادہ ہے ؟ ۔ ایک روپیہ پر پانچ آنے ٹیکس لگانا جارہا ہے۔ یہ بہت ہباوی ٹیکس (Heavy Taxation) ہے ۔ اس لئے اس کا تفصیلی مطالعہ کرنا ضروری ہے ۔ آئندہ مشن تک اس کو ساموی رکھا جانا مناسب ہوگا ۔

بہ چند باتیں میں ہاؤس کے سامنے رکھنا چاہ رہا تھا ۔ میں امید کرتا ہوں کہ جب عوام کو ریف دینے کا ، وال آئے تو جتنی ریف دینے کی ضرورت ہے اتنی دینی چاہئے ۔ اس میں اس چیز کو نہیں دیکرنا چاہئے کہ آس پاس کی رہائشیوں میں کیا ہو رہا ہے ۔ خاص طور پر میڈیسن (Medicines) کے بارے میں میں کہوں گا کہ یہ انسٹا انگریڈیٹس میں تیس ان کا اگر پمٹنٹس میں رہنا ضروری تھا کیونکہ یہ عوام کی ضرورت کی چیز ہے۔ مجھے امید ہے کہ جو ریف سیر (Relief measure) ہے اور جو بنیادی ضرورت کی ہے اس کے بارے میں سوچا جانا چاہئے ۔ ٹرن اوور (Turnover) کی لمٹ جو ساڑھے سات ہزار روپیہ تھی ہے اس کو بڑھانا چاہئے ۔ میں سمجھتا ہوں کہ اس انسٹنٹ کی وجہ سے عوام کو کچھ ریف ضرور ملی ہے ۔ عوام کی خواہشات کو پورا کرنے کے لئے ایک قدم اٹھانا چاہئے ، چاہے وہ پارشل (Partially) کیوں نہ ہو ۔ میں امید کرتا ہوں کہ آئندہ بھی عوام کی خواہشات کو پورا کاجائیں گے اور سنگل پوائنٹ ٹیکس (Single Point Tax) عائد کر کے عوام کو پوری ریف دیا جائے گی ۔

* श्री. श्रीहरी गुंडावार (किनवट) :—स्पीकर सर, आज जो बिल हाउस के सामने कुछ तबदिलियां करने के लिये लाया गया है उसे बिल की बहुत जरूरत थी। वजह यह है कि पुलिस ऑक्शन के बाद हमारे स्टेट में सेल्स टैक्स बिल (Sales Tax Bill) जिस तरह पहली मंजूरी लाया गया। अभी तक इस बिल में हालात के लिहाज से ५ मंजूरी तबदिलियां हुई हैं, और अब छठी बार यह असेम्बली लाया जा रहा है। यह कानून जो है वह ५० अक्टूबर में नाफीज हुआ। असेम्बली के बाद बार बार इसमें तर्जुमात हो रही हैं। आज जो यह तर्जुमा लायी गयी है, उसकी असली वजह मिक्केली तबदीली है। यह तर्जुमा लाकर असेम्बली को सहूलियत दी जा रही है। इसलिये यह कानून सुधार के बाद है। इसके लिये मैं फायनान्स मिनिस्टर (Finance Minister) को सुधार के बाद देता हूँ, और यह कहने की ज़रूरत करता हूँ कि यह जो तर्जुमा लायी जा रही है, और उससे जो रिलीफ (Relief) मिलेगा वह खाम कर के कास्तकारों को मिलने वाला है। कास्तकारों की जो पैदावार होगी और उसका जो टर्नओवर (Turnover) होगा उसके लिये माफ़्यादी मिली है।

असमें एक चीज यह है कि वेपारी लोग का साल एक साथ शुरू नहीं होता है। वह साल अलग अलग वक्त शुरू होता है। इस कानून के लिहाज से असेम्बली यह अिजाजत दी गयी है कि वह अपना साल कभी भी शुरू कर सकते हैं। असेम्बली जो साल रखना है वह बलिहाज मोसम के तय किया जाता है। वह अपना साल कभी भी रख सकते हैं। लेकिन यदि असेम्बली अपना साल बदलना होगा तो उसका पहले से ही ऐलान करना चाहिये, और गवर्नमेंट को इसकी अतिरिक्त देनी चाहिये।

मि. चीज यह है कि पहले रुपये पर २ पांजी सेल्स टैक्स था, उसे बादमें ४ पांजी (4 paise) के अंश के अंतर्गत खास बजुहात यह थे कि गवर्नमेंट ने काफी जुरंत के साथ (stomps duty) खतम कर दी थी। कस्टम्स ड्यूटी खतम कर दी जाने के बाद दूसरा जगिया खोजनाने की जरूरत थी, और अंशों के लिये यह सेल्स टैक्स कर दिया गया था। और अब जब सिक्के में तबदीली हुयी है तो ऑनरेबल मन्स अिमे ४ पांजी के बजाय तीन पांजी की तरमीम करना चाहते हैं। यह तरमीम में होंगे। इस तरमीम की वजह से सेल्स टैक्स में लाखों रुपये की रियों को हिसाब किताब रखने में सहुलियत होगी।

है वह यह कि टर्नओव्हर कि लिमिट पहले ७५०० रुपये हाली में थी। इससे टैक्स में माफी मिलती थी। अब सिक्का बदलने पर वही रकम ७५०० रुपये है। ७५०० रुपये कलदार के कोजी हाली बनाये तो आठ साडे आठ हजार कम लिये जा रहे हैं। इससे व्यापारीयो को ज्यादा सहुलियत होगी।

अब तरमीम की जा रही है वह दफा ६ में की जा रही है। यहा दफा ६ को कायम किया गया है। इस दफा ६ के पांच हिस्से हैं।

सोना चांदी

प्रेमियम स्टोन्स (Precious Stones) रियल अँड कन्चरल (Real Imitation Precious Stone or Silver) .

हां खास तौर पर पहले जो सिगारेट पर मल्टि पॉइंट टैक्स (Multipoint Tax) लगाया गया था (Single point Tax) करना गवर्नमेंट ने कबूल

मिडियम (Medium) और कोर्स क्लॉथ (Coarse cloth) का कर दिया गया है, क्योंकि अब्बाम ज्यादा तर यही कपडा अिस्तेमाल करती है (4 paise) टैक्स रखा गया है।

मि. चीज यह है कि पहली मर्तबा दफे ८ में यह तरमीम की जा रही है कि अबकारी जो सहुलियतें सिरिस्ते आवकारीसे दी गयी थी इस तरमीम के जरिये अुनको T है।

भी कही गयी की मल्टिपल पॉइंट (Multiple Point) की बजाय टैक्स (Single Point Sales Tax) रखा जाय। लेकिन बात यह बात में मल्टिपॉइंट सेल्स टैक्स है। वह उसे खतम कर के जब तक सिगल टैक्स तक हम भी सिगल पॉइंट सेल्स टैक्स नहीं रख सकते हैं। जब कि आज मल्टिपॉइंट सेल्स टैक्स है, यह कहा जाता है कि जो माल बेचा जाता है उस पर

ج्यादा ٹیکس ہونے سے کوسٹوں میں خرابی ہوگا، اور ہمارے مال کی وئیلو (Value) کم ہوگی۔
لیکن جب تک دوسرے سبوں میں سیگل پوائنٹ ٹیکس نہ ہو ہیدراباد میں سیگل پوائنٹ ٹیکس رکھنا ٹیک
نہ ہوگا۔

ابھی تو یہاں پر ٹوہ کو پر ٹیکس آید کرنے کے بارے میں نہیں کہا جا رہا ہے۔ لیکن
مینسٹر صاحب یہ چاہتے ہیں کہ سدراں آدی دوسرے سبوں میں یہ ٹیکس دیا جائے، اور یہ
ٹیکس وہاں آید ہونے کی وجہ سے جو حال میں پیدا ہوگی اس کو میٹ (meet) کرنے کے لیے
یہ ترسوم لائی جا رہی ہے کہ مینسٹر صاحب کو یہ اختیار دیا جائے کہ ایسی حالت
پیدا ہو اور ضرورت پڑے تو تباہی پر بھی ٹیکس دیا جائے۔ لیکن فائننس مینسٹر
ساحب کو معافی دے کر میں اپنا بیان سمپٹ کرتا ہوں۔

* شری اناجی رائے گوانے (ریٹری) - مسٹر ایڈووکیٹ - جو اسٹینڈنگ بل سلسلے کے
کے تعلق سے ہمارے سامنے آئے ہیں کیا گوانے اس کو ایک حد تک اپریسیٹ (Appreciate)
کرنا ضروری ہے۔ جیسا کہ دو آرٹیکل ممبرس نے اپنی رائے کہ اسٹینڈنگ بل سلسلے کے اس میں
ایک حد تک ریلیف (Relief) دینے کی کوشش ضروری ہے۔ میں ان تمام باتوں
کو دہرانا نہیں چاہتا۔ لیکن ٹرن اوور (Turnover) سے خارج کرنا یا چار بائی
کی بجائے تین بائی کر کے جو ریلیف دینگے اس میں اس کا خیر مقدم کرنا چاہتا ہوں۔ لیکن
ساتھ ہی ساتھ یہ کہہنا کہ جو اگزیمپٹڈ گڈس (Exempted Goods) نہیں انکو
اگزیمپٹڈ لسٹ (Exempted List) سے خارج کر کے کہلنے جو اسٹینڈنگ بل
ہے اس کے متعلق مجھے اور سب کے اعتراض ہیں۔ امی، سرچ اور میچس (Matches)
کو اگزیمپٹڈ لسٹ سے خارج کرنا مقصود ہے۔ اپنی آرٹیکل فنانس مینسٹر نے یہ وضاحت
فرمائی کہ چونکہ یہ چیزیں ہمارے پاس زیادہ خرچ ہوتی ہیں اس لئے ان پر ٹیکس عائد کیا
جانا مناسب سمجھا گیا۔ چنانچہ انکو اگزیمپٹڈ لسٹ سے خارج کر کے کہلنے یہ اسٹینڈنگ بل
سبب کیا گیا ہے۔ مجھے یہ کہنا ہے کہ جیسا کہ انہوں نے کہا کہ انویسٹمنٹ کی طرف سے
ضرور یہ خواہش کی گئی تھی کہ غریب لوگوں کے کھانے کی چیزوں پر ٹیکس نہ لگنا
چاہئے۔ میں سمجھتا ہوں کہ ان چیزوں پر ٹیکس عائد کرنے سے گورنمنٹ کو زیادہ فائدہ
نہیں ہوگا۔ یہ ایسی چیزیں ہیں جنکو ہر غریب آدمی استعمال کرتا ہے اور خصوصاً دلنگانے کے
ہر گھر میں غریب سے غریب آدمی بڑی بڑی امی کے انا کھانا بنا رہے ہیں۔ ممکن ہے
کہ اس سلسلے میں کچھ ہی زیادہ ٹیکس گورنمنٹ کو وصول ہو جائے۔ لیکن جو انکم ہوگی
اس کے بارے میں یہ غور کرنا چاہئے کہ اس سے عوام یا متوسط طبقے پر بوجھ (Burden)
نہ ڈالا جائے۔ ان امور کو ہمیں نظر رکھتے ہوئے انکم کے حاصل کرنے کی کوشش
کرنی چاہئے۔ اولئے میں عرض کرونگا کہ ان آئٹمز (Items) کو اگزیمپٹڈ
گڈس سے خارج کرنا کسی طرح صحیح نہیں ہوگا۔ چونکہ یہ غریبوں کی غذا کی چیزیں
ہیں۔ ان پر کسی قسم کا ٹیکس لگانا درست نہ ہوگا۔ اس لئے میں عرض کرونگا کہ ہمارے

فینانس منسٹر صاحب کا اس سلسلہ میں امینڈمنٹ لانا موزوں نہیں ہے۔ میں فینانس منسٹر صاحب کو مبارکباد دیتا ہوں کہ انہوں نے میٹ کو اگزیمنٹڈ گڈس میں شامل کیا ہے۔ مجھے توقع تھی کہ اور بھی چیزیں اس میں شامل ہونگی۔ لیکن ایسا نہیں ہوا۔ میری پارٹی کی طرف سے بہت سی چیزیں ایسی ہیں جن کی قیمتیں بہت کم ہیں (Cattle) یہ سلسلہ ٹکس لیا جاتا ہے۔ ممکن ہے کہ وہ پوری طرح گورنمنٹ کو وصول نہ ہونا ہو اور وصول کرنے والے اس سے فائدہ اٹھاتے ہوں۔ ان معاملات میں بمبئی وغیرہ کی مثال اپنے کی ضرورت نہیں ہے۔ ممکن ہے بمبئی میں ایئر ٹکس لگایا گیا ہو۔ لیکن مدراس میں نہیں لگایا گیا ہے۔ ہندکو وہ نہیں دیکھنا چاہئے کہ کہاں لگایا گیا ہے اور کہاں نہیں بلکہ ہم کو اپنے یہاں کے حالات کا لحاظ رکھنے ہوئے عمل کرنا چاہئے۔ میں نے فینانس منسٹر صاحب سے خود کہا تھا کہ کیا ٹیل پر ہر ٹکس وصول کیا جاتا ہے وہ ختم ہونا چاہئے۔ انہوں نے مجھے یہ سمجھانے کی کوشش کی کہ وہ چیزیں کی کاشتکاروں پر عائد نہیں ہوگا۔ بہت سے آنریبل ممبرس مجھ سے متفق ہونگے (جنہیں بازار میں جانے کا اتفاق ہوا ہے) کہ بازار میں کیا ٹیل کے فروخ پر غریب کا سکا ودا سے بھی ٹکس لیا جاتا ہے۔ ممکن ہے گورنمنٹ کے پاس دیکھ نہ ہو۔ لیکن یہ حقیقت ہے کہ ادنیٰ وجہ سے اگر کرایہ ٹکس (taxists) Agricul- (Agriculture) اور ٹکس کا بار عائد ہو رہا ہے۔ میرا خیال ہے کہ بمبئی گورنمنٹ نے بھی ایئر اگزیمنٹڈ گڈس میں داخل کیا تھا۔ اے، اے، کہا کہ یہ دقیں ایکے میں نظر دیں۔ میں ماننا ہوں کہ ہاں جو ٹکس وصول ہوتا ہے۔ ممکن ہے وہ گورنمنٹ کے خزانے میں نہ آتا ہو۔ میں آخر میں آنریبل منسٹر فار فینانس سے ارفو اہل کرونگا کہ کیا ٹیل پر جو ٹکس لیا جاتا ہے وہ نہ لیا جائے بلکہ اس سے بھی اگزیمنٹڈ گڈس میں داخل کیا جائے تاکہ بہت سے اگریکچرل ٹکس اور غریبوں کو اس ٹکس سے نجات مل سکے۔ آنریبل فینانس منسٹر نے کاٹیج انڈسٹریز (Cottage industries) کی حد تک نہیں۔ اس ٹکس سے بچانے کی کوشش کی ہے۔ لیکن میں ایک ایسی کاٹیج انڈسٹری کی طرف آنریبل فینانس منسٹر کی توجہ دلاؤں گا جو ہمارے پاس سپروں اور دیہاتوں میں بڑے پیمانے پر رائج رہی ہے اور لاکھوں غریب اس کے ہمارے ہی رہے ہیں۔ وہ کاٹیج انڈسٹری ہے کھوٹو کے گوانوں کی جس میں اوگ بیل لگا کر با خود اپنے ہاتھوں سے ایکو حلا کر دیا کرتے ہیں۔ اس کے لئے جو لوگ آئل سیدس (Oil seeds) خریدتے ہیں وہ لوگ ان بڑے ہوتے ہیں اور کوئی حساب کتاب رکھنے کے قابل نہیں ہوتے۔ ممکن ہے آنریبل فینانس منسٹر اس بار میں یہ کہیں کہ یہ لوگ مصالحت کے طور پر ٹکس ادا کر سکتے ہیں۔ مرہٹواڑہ کی حد تک میں کہہ سکتا ہوں کہ ایسی بیسیوں فیملیز ہیں جو دلوں کے ذریعہ گھانا جلا کر اپنے ہاتھوں سے گھانا چلا کر تیل نکالتے ہیں اور انہی زندگی بسر کرتے ہیں۔ ان لوگوں کے پاس ایک یا دو گھانا ہوتے ہیں جس سے تیل نکالتے ہیں۔ اس انڈسٹری کے ذریعہ جیسا کہ میں نے پہلے کہا کافی لوگوں کی گزر بسر ہو رہی ہے۔ ایسی انڈسٹری کو جہاں تک ہوسکے ہمیں مینٹین (Maintain) کرنے کی کوشش کرنی چاہئے۔ نہ امپر

ٹیکس لگا کر اس انڈسٹری میں کام کرنیوالوں کو بھوکے مرنے کا موقع دیا جائے اور ان کی حالت بد سے بدتر ہو جائے۔ آنریبل فنانس منسٹر نے ذیل کے گزٹوں کے واسطے میں ایک حد تک معافی دی ہے کہ اسے لوگ جو آئیبل میڈس خریدتے ہیں ان سے ٹیکس وصول نہیں کیا جائیگا۔ لیکن مجھے معلوم ہوا ہے کہ بہت سے لوگ دیہانوں سے آئے ہیں اور انہوں نے فنانس منسٹر کے پاس رپریزنٹیشن (Representation) بھی کیا ہے کہ کم از کم ان لوگوں سے جن کے پاس دو گھنٹے ہیں اور اسے لوگ جو آئیبل میڈس خریدینگے ان سے ٹیکس نہ لیا جائے۔ میں سمجھتا ہوں کہ اگر ان لوگوں کو جن کے پاس ایک یا دو گھنٹے ہیں ٹیکس سے بچا دیا جائے تو گورنمنٹ کا زیادہ نقصان بھی نہیں ہوگا۔ جیسا کہ میں نے پہلے کہا تھا اس ہزار فیڈامز اس انڈسٹری کے ذریعہ اس اہم بات کی ہے۔ ان کی زندگی کا انحصار اس پر ہے۔ اگر ہم ان کو ٹیکس سے نجات نہ دلا دیں بلکہ ان کی مشکلات میں اضافہ کریں تو چونکہ یہ لوگ اور دور سے ایسے انجام نہیں سکتے۔ مجبوراً انہیں اپنا گھر بار بیچ کر دوسری طرف چلے جانے کی نوبت آئے گی۔ اس لئے میں یہ کہہ رہا ہوں کہ آنریبل فنانس منسٹر ان چیزوں کی طرف غور کریں۔ ممکن ہے کہ آنریبل فنانس منسٹر کو پہلے ان چیزوں پر غور کرنے کا موقع نہ ملا ہو نا۔ اس ٹیکس کی آمدنی کو بڑھانے کے لئے کوئی اور طریقہ نہ مل سکا ہو۔ لیکن اب میں آنریبل منسٹر سے عرض کرونگا کہ ان چیزوں پر ضرور غور کریں کیونکہ اس انڈسٹری پر بہت سی فیڈامز (Families) اپنی گزر بسر کرتی ہیں۔ میں آنریبل فنانس منسٹر سے اس بار رکیٹا ہوں کہ اگر ہم (Exemption) کی حد تک اسٹیمپ ڈیوٹی لارے میں از کو واس لگے۔ اور اس جانب کے آرہیں ممبرس کی جانب سے جو ایسے مثلاً آئیبل میڈس یا کٹل وغیرہ کے نفع سے یہ س کی گئی ہیں ان کو منظور کر لگے۔ اگر وہ ان کو منظور کر لگے تو اس کی بارش کی جانب سے آنریبل فنانس منسٹر کے اس بل کا زیادہ حرج نہ پڑے گا۔

**Shri K.R. Veeraswamy* (Kalvakurty-Reserved): Mr. Speaker, Sir, Sales-tax Amendment Bill is the sixth one that is brought before us in about three sessions. One amendment Bill was brought to amend another Amendment Bill. I do not understand why Amendment Bills are brought here so often. If Amendment Bills are brought in at this rate, I am afraid a day will come when there will remain only amendments and no Bills at all. The amendments will remain amendments only and it will boil down to zero.

When amendments are brought in, the consensus opinion of the House should be taken into consideration and also the expert advice of the departmental officials or the non-official public opinion of this House should be taken. It may be said that 'if for all we gain experience from time to time.' The world

is dynamic; the world is not static; we have to gain experience and have to advance by experience. We understand that. At one time the Government brings in certain items into the Schedule of exempted goods which they feel are the essential necessities of the people; and another time they bring in amendments saying that these things are not essential goods and they should be taxed. When they bring any amendment Bill giving exemptions to certain items, should they not think that a time will come when these goods will become taxable? Everytime Amendment Bills are brought, it is not to give relief to the people or to reduce the tax burden on the people, but to impose more taxes and create more confusion not only in the department but in the public at large.

We find from Section 6, clause (iv) of the Bill that coarse cloth would be taxed at two points and that no relief is given in respect of this item. It is often said that we want a welfare State. What is meant by a welfare State? It is reducing the tax burden on the people; in other words, the poor people should get goods at the cheapest rates so that by the income they get they will be able to purchase large quantity of goods, *i.e.*, essential goods, and their purchasing power goes up. Coarse cloth is the most needed cloth by the entire public. We do not mind superfine, fine and medium cloth being taxed even at six pias. We, therefore, feel that coarse cloth should be exempted from this tax. Not only should the word 'coarse' be removed from this clause but also coarse cloth should be added to the list of exempted goods in the Schedule. If coarse cloth is taxed, a large section of the public will be put to great loss. Specially, on account of the demonetisation which has been brought into vogue, the purchasing power of the people has been reduced. In the light of demonetisation if more tax is imposed on the poorer section of the people, they will be crushed. Therefore what I plead for is that coarse cloth should be exempted from Sales-tax.

Through clause 9, sub-clause (i) of the Bill, Items 13 and 19 in Schedule I of the Act are sought to be omitted. In other words, Chillies and tamarind are going to be taxed. Chillies and tamarind are more or less the main necessities of the people; they are as a matter of fact the spice of life of the people. If these things are taxed, the general public, who are

hard put to by so many taxes, will be further hit. The Finance Minister has stated that the production of chillies and tamarind in the State is nearly three times our consumption, and that double the quantity that is consumed in the State is being exported outside the State, and that, therefore, these items have been taxed from the export point of view. We do understand the contention of the Finance Minister, but we feel that things which are largely used by the common people should not be taxed. We do not mind the Finance Minister bringing another amendment through which chillies and tamarind will be taxed only for export purposes, but not for internal consumption. Chillies and tamarind, which are the most commonly used commodities, being taxed for the sake of those people who import it, is not at all in accordance with the canons of financial propriety, or with the policy of equitable taxation.

Then, coming to the third point, *i.e.*, about medicines, as at present according to Schedule I of the Act, medicines have been exempted from tax. Now, the Finance Minister says that only those items mentioned in Clause (iii) of section 9 of the Bill would be exempted from tax, and the remaining items or tonics of medicinal use would be taxed. Perhaps, the Finance Minister is not aware of the fact that it is very difficult to distinguish and discriminate between medicines and tonics. If we go to the bazar, we will find that the merchants call a tonic also a medicine. The Finance Minister may ask his Departmental Officials about the difficulty they experience in calculating the tax on medicines, because it is difficult to distinguish between tonics and medicines. Tonic is meant for recouping health. If these tonics (or medicines) which are meant for promoting the health of the public are taxed, the poorer section of the people will be hard hit. After all, the amount of tax that is collected on these tonics or medicines is not much. Specially a large section of the poor people use Ayurvedic and Herbal Medicine. As it is, we find that these herbs Ayurvedic medicines are being taxed. The hon. Finance Minister must have received a memorandum on behalf of the poor merchants and druggists selling these herbs. I feel that tonics as well as herbs and medicines should be exempted from taxation and should be included in schedule I of the Act.

As I have already said, this is the sixth amendment Bill that has been brought before the House and we have discussed and re-discussed the whole subject. Our view point

on the matter had been put forward time and again and, therefore, I do not think it necessary to repeat what had already been stated.

I finally appeal to the Finance Minister that coarse cloth which is being used by the largest section of the people should be exempted from taxation. By this the people would not be taxed to the extent of Rs. 20 lakhs, which does not reduce the finances of the State to any appreciable extent. I also feel that tamarind and chillies should be exempted from taxation. These items were exempted in the Third Amendment Bill and I do not know what made the Finance Minister to impose tax on these items now. These items should be included in Schedule I. I would also appeal to the Finance Minister once more that not only medicines but also tonics and herbs should be exempted, which would give a large measure of relief to the common people.

**Dr. G. S. Melkote :* Mr. Speaker, Sir, I carefully heard the various arguments advanced by the hon. Members and I should say that I was totally unconvinced by the arguments put before the House by them. One of the hon. Members said that within the course of one year, we have brought as many as six Amending Bills and that these amendments to amendments are filling up the book thereby drowning the main Act itself. I agree with him. I would like to tell him that possibly within the next two years, I might bring a dozen more amendments. There is great necessity for that. I tried to explain in the very beginning that the history of the Sales-tax Act in Hyderabad had a peculiar feature, that there was a customs duty, in lieu of which, we had been trying to impose sales-tax and that when customs duty on some of the items is abolished, naturally we have to think of revising the sales-tax on certain items—either decrease or increase. The last one is one of the main reasons for the frequent revision of the imposition of sales-tax. Apart from this, the Speaker himself agreed that we should gain experience.....

Shri V. D. Deshpande : The Speaker did not express any view.

Mr. Speaker : He means the hon. Member who spoke.

2636 14th April, 1953.

*L. A. Bill No. XIII of 1953, the
Hyderabad Sales Tax (Amend-
ment) Bill, 1953.*

Dr. G. S. Melkote: The facts and figures before me were very meagre. I have been able to collect more facts and figures now and by next year, I might be able to bring a more fundamental amendment than this year. As it is, I thought I had gone a long way in satisfying both the people and the hon. Members of this House. I must, however, confess that I myself am left unsatisfied with what I have done. I would on one side like to give greater relief for the poorer section of the people and on the other devise ways and means of taxing others, which would bring more money to the coffers of the State, which amount can again be expended on the poorer section of the people. I have been searching for such measures and as and when I glean information either from the Members of the Opposition or from the outside public, I would naturally think of bringing an amendment which would be to our advantage and not disadvantage.

With regard to some of the items, I said in the beginning that I am left totally unconvinced. The logic placed before this House by Members of the Opposition is merely sentimental and does not bear relation to the facts of the situation. Take for instance the question of medicines. I have not specified in the Bill either Ayurvedic or Allopathic or any other system. I would like to ask what is the percentage of the people who make use of these things and who are the people that pay this tax or purchase these medicines. If we go into details, we will find that 80% of our population go without medicines when they are taken ill; either nature cures them or they resort to some quackery in the villages, which is certainly not taxable; I am not taxing any of it. The remaining 20% of the people live in cities and even here people are so poor that they are not able to pay for medicines. Ultimately it boils down to this, that 1 or $\frac{1}{2}$ per cent of the population will go in for these medicines, etc., which comprises mostly of the richer section of the people. I feel that it is but right that the richer section should be taxed. But there are certain medicines which are life-saving. Even a poor man, when he knows that there is a medicine which can save life, would sell away his property and try to save his life by purchasing that medicine. Such medicines of life-saving nature, I have tried to exempt completely from taxation. With regard to the rest, the actual cost of the medicines is less and the druggists and others have made enormous profits from the richer section. To tax that amount

I consider, is not sinful ; it is only proper. No other States have given this exemption. After having considered all the facts, I am sure the House would agree with me when I say that I am only taxing the richer section of the people and those merchants who are making enormous profits,

Shri V. D. Deshpande : There are many kinds of medicines which the middle-classes purchase. Will they not be hit by this tax ?

Dr. G. S. Melkote : It is only about 1% of the population. The middle-classes do not purchase them.....

Shri V. D. Deshpande : The hon. Minister wants to make it impossible for them.....

Dr. G. S. Melkote : I am not doing that. With regard to ~~the~~ turnover level itself, it has been asked why we should look to other States and that we must make fundamental changes. I certainly agree with the hon. member who said that. I would like to make more fundamental changes. With more experience, it may be possible for me to do so. I have got some facts before me here. For instance Vindhya Pradesh, Orissa and West Bengal have kept a turnover limit of Rs. 5,000/-. Why not look to them ? The only State which has kept a turn-over limit of Rs. 30,000 is Bombay : it can afford to do so. Even West Bengal could not do it.

The turnover limits in Assam, Madhya Pradesh is Rs.7,500. All the remaining States (excepting Uttar Pradesh whose turnover limit is Rs.12,000) have turnover limits of Rs.10,000. This is the situation. Bombay is an exception. Thus, maximum turnover is Rs.10,000 and the minimum is, Rs.5,000. No State can increase its turn-over level beyond Rs.10,000, because it will not earn anything. Keeping this in view, we fixed our turnover limit at Rs.7,500 I.G. (Previously, it was Rs.7,500 O.S.). No doubt, a big jump !

With regard to tamarind and chillies, I made it abundantly clear that no agriculturist would be directly taxed by this. As every hon. member knows, 80 per cent of the population live in villages and their chillies and tamarind go untouched

altogether. The remaining 20 per cent of the population that live in cities have to pay a little. But the maximum amount that I get would be by export duties. There is inter State, trade, and I am not in a position to tax. I am not taxing the producer. The criticism is that I am taxing an essential commodity. But as I said, 80 per cent of the population is going scotfree; and of the 20 per cent that live in cities the middle class and poor section of the people in cities as compared to villagers are a little above the middle class and poor class of the villagers. That is the situation. The imposition of tax on these articles and getting more money from other States (by way of export duties) to help my State people is not, I believe, wrong.

Coming to skins and hides, much of it is exported. We do not manufacture and if at all, manufacture we do it very little, from the hides and skins in the State. The criticism levelled is that the village patel and patwari is often harassing. I will certainly look into the matter. If I find that I cannot suitably recompense the villager without taxing him, I shall consider what measures I should take through notification. Hence, I have removed this (hides and skins) from the exempted list.

Next, cattle. It is the agriculturist's main need. A single individual occasionally goes into the market; he can never have a turnover limit of Rs. 7,500. Cases of people whose turnover limit is above Rs. 7,500 and who are actually buyers and sellers of cattle are few and far between in the State. It is only such people that make a profit that I intend to tax.

About Kolighanas, these people are just like weavers. From it, he earns his livelihood. It is not merely a question of their livelihood; they want to become richer as compared to others. They have agreed to the tax when the turnover limit is Rs. 7,500.

As regards cloth, I made the Congress view-point very clear before the House. Cloth manufactured under certification of the All India Spinners' Association is exempted. Those people who stay in villages, who are weavers, who use mill yarn but whose number is very great and over which no capital or very little capital is spent are also exempted;

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they run a primitive type of industry and their entire livelihood depends upon that. Government feel that this type of weavers should be accorded relief and that the relief they get should be a little less than that given to handloom weavers. So, we have given exemption under yarn from 2 per cent to half per cent. That would come by a notification. Then considerable relief has been granted in respect of coarse cloth and medium cloth. Again the tax of 2 dubs is reduced to 3 pies I.G., and from 3 points, it is reduced to 2 points. Thus, competition with handloom weavers is reduced. With regard to fine cloth, I have kept it at 9 pies. These are the various gradations; and this is the principle behind taxation.

I have tried to answer all the points. We are in the First Reading Stage. Much of what the amendments seek to remedy has also been answered. I thank the hon. Members who have spoken on this Bill making certain useful suggestions. I request the House to pass the First Reading of the Bill.

Shri V. D. Deshpande : At how many points will the tax be on tamarind and chillies?

Dr. G. S. Melkote : Only at one point : that is at the purchasing point.

Mr. Speaker : The question is :

“That L.A. Bill No. XIII of 1953, a Bill further to amend the Hyderabad General Sales Tax Act, 1950, be read a first time”.

The motion was adopted.

Dr. G. S. Melkote : Sir, I beg to move :

“That L.A. Bill No. XIII of 1953, a Bill further to amend the Hyderabad General Sales Tax Act, 1950, be read a second time”.

Mr. Speaker : The question is :

“That L.A. Bill No. XIII of 1953, a Bill further to amend the Hyderabad General Sales Tax Act 1950, be read a second time”.

The motion was adopted.

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Mr. Speaker : We shall now take up the clause by clause reading. There are no amendments to clause 2 of the Bill.

The Question is :

“That clause 2 stand part of the Bill.”

The motion was adopted.

Clause 2 was added to the Bill.

CLAUSE 2-A.

Dr. G. S. Melkote : I beg to move :

“That for the second line, for the words.

‘four pies in the rupee’, the words and letters, ‘three pies in the rupee in I.G. currency’ be substituted, and for the fourth line, for the words

‘six pies in the rupee’, the words and letters ‘six pies in the rupee in I.G. currency’ be substituted”.

Mr. Speaker : Motion moved :

“That for the second line, for the words

‘four pies in the rupee’, the words and letters, ‘three pies in the rupee in I.G. currency’ be substituted”,

and for the fourth line, for the words

‘six pies in the rupee’, the words and letters ‘six pies in the rupee in I.G. currency’ be substituted.

Dr. G. S. Melkote : The amendment is quite clear ; and I need not say anything in support thereof.

Mr. Speaker : The question is :

“That for the second line, for the words,

‘four pies in the rupee’, the words and letters,

‘three pies in the rupee in I.G. currency’ be substituted

and for the fourth line, for the words,

‘six pies in the rupee’, the words and letters

‘six pies in the rupee in I.G. currency’ be substituted”.

The motion was adopted.

Mr. Speaker : The question is :

“That Clause No. 2-A as amended stand part of the Bill”.

The motion was adopted.

Clause 2-A was added to the Bill.

CLAUSE 3.

Mr. Speaker : There are no amendments to Clause 3 of the Bill.

The Question is :

“That clause No. 3 stand part of the Bill.

The motion was adopted.

Clause 3 was added to the Bill.

CLAUSE 4.

Shri K. R. Veeraswamy : I am not moving the amendment standing in my name.

Dr. G. S. Melkote : I beg to move :

“That after clause (v) of the proposed section 6, the following be inserted, namely,

“(vi) Government may at any time by notification in the Jarida impose a tax on the sale of cigarettes costing more than annas 2 per packet of 10 cigarettes, pipe tobacco and cigars, at a rate not higher than annas five in the rupee at such stage or stages as the Government may deem fit”.

Mr. Speaker : Motion moved :

“That after clause (v) of the proposed section 6, the following be inserted, namely,

“(vi) Government may at any time by notification in the Jarida impose a tax on the sale of cigarettes costing more than annas 2 per packet of 10 cigarettes, pipe tobacco and cigars, at a rate not higher than annas five in the rupee at such stage or stages as the Government may deem fit”.

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**Dr. G. S. Melkote :* Sir, the hon. Leader of the Opposition said that this is too drastic a measure and that we should wait and watch before so empowering me as per this amendment. I am certainly not in a hurry to bring this amendment. But if thereby the State is going to lose heavily, I should rather feel sorry about it later. As I said, I could have brought this about by means of an Ordinance, without bringing it before the House. But I felt, that since there is time for my intention being made known to the House, I thought I should do it and hence I have brought before the House this amendment. How the measure would affect Hyderabad would be very keenly watched and it is only when I feel that it would adversely affect the State that I would take steps under this amendment. It need not be 5 annas in the rupee; it may be 2 annas, or one and half annas or something like that, just to suit the necessities of the time. During the next session of the Assembly four or five months later, hon. members may, if they so feel, bring in amendments. But, for the time being I would like to arm myself with this kind of legislation, so that any loss that may occur to the State, may be prevented.

Shri V. D. Deshpande : Heavy armament is always bad. Secondly, hon. the Finance Minister says that during next session we could bring in amendments; but non-official members are not in a position to bring in any amendments for a money bill.

Dr. G. S. Melkote : I myself shall bring and create an opportunity to discuss them.

Shri V. D. Deshpande : Still I continue to believe that such a drastic measure should not be passed. Though I believe the statement of hon. the Finance Minister when he says that he will not act under it unless it is absolutely necessary, still we are apprehensive of giving such wide powers, without the House having had sufficient chance to deliberate over it. In Madras, this point appears to have been discussed for a long time in the Assembly, while we have had no such opportunity. Further, it is a question of taxing at the rate of five annas in every rupee not a small matter. I would, in the circumstances, plead with the hon. the Finance Minister that he should withdraw his amendment and wait till the next Session. In the meantime, it is desirable to watch how it would work in Madras, Madhya Pradesh and Bombay.

*Confirmation not received.

As has been said, recourse to ordinance is always here at the disposal of the hon. Minister. But why not give a chance to the House to watch and discuss at great length ?

Dr. G. S. Melkote : Of course, I can bring in an Ordinance for the desired purpose at any time ; but as the House is still in Session I thought it desirable to place before the House my intention and get myself empowered to act under the proposed amendment. I know what is going to happen; but I have not got enough facts and figures before me and I have instructed my office to collect all the facts and figures as quickly as possible. I am not sure whether Bombay is not following suit. Under no circumstances, should our State suffer. In the circumstances, I felt it necessary to place my intention before the House and arm myself. I assure the House I am not going to misuse it, if the House can depend upon my word.

Shri V. D. Deshpande : We want our conscience to be clear and we feel that we cannot give such powers to the Minister at this juncture.

Mr. Speaker : The Question is :

“ That after clause (v) of the proposed section 6, the following be inserted, namely.

“(vi) Government may at any time by notification in the Jarida impose a tax on the sale of cigarettes costing more than annas 2 per packet of 10 cigarettes, pipe tobacco and cigars, at a rate not higher than annas five in the rupee at such stage or stages as the Government may deem fit”.

The motion was adopted.

Mr. Speaker : The Question is :

“ That Clause No. 4 as amended stand part of the Bill ”.

The motion was adopted.

Clause No. 4 was added to the Bill.

Clauses 5,6,7, and 8.

Mr. Speaker : The Question is :

“ That clauses 5 to 8 stand part of the Bill ”.

The motion was adopted.

Clauses 5 to 8 were added to the Bill.

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Clause 9.

Shri K.R. Veeraswamy : Sir, I beg to move :

“That para (i) of Clause 9 of the Bill be omitted”.

Mr. Speaker : It means that items 13 to 19 shall be there as before. Motion moved :

“That para (i) of Clause 9 of the Bill be omitted”.

Shri Shamrao Naik (Hingoli General): I want to move Amendment (a) only and not amendment (b).

Mr. Speaker: Then, amendment (a) also need not be moved as it is exactly the same as the one moved just now by *Shri K.R. Veeraswami*.

Mr. Speaker : *Shri Ankushrao Ghare*.

Shri Ankushrao Ghare (Partur) : Sir, I beg to move :

“That the following item be added at the end of item 15 in paragraph (ii) of clause 9 of the Bill, namely :-

‘ 15. A. Raw cotton and cotton seed.’ ”

Mr. Speaker : Motion moved :

“That the following item be added at the end of item 15 in paragraph (ii) of clause 9 of the Bill, namely :-

‘ 15.A. Raw cotton and cotton seed’.”

Shri K.R. Veeraswami : Sir, I beg to move :

“That the following be substituted for item No. 24 in para (iii) of Clause 9 of the Bill, namely :—

‘24. Medicines (used both internally and externally), Herbs and Tonics’.”

Mr. Speaker: Motion moved:

"That the following be substituted for item No. 24 in para (iii) of Clause 9 of the Bill, namely:-

'24. Medicines (used both internally and externally), Herbs and Tonics'."

Shri Mah'doom Mohiuddin (Huzurnagar): Sir, I don't want to move my amendment.

Shri Shamrao Naik (Hingoli-General): Sir, I beg to move

"That the following paragraph be added at the end of clause 9 of the Bill, namely:

"(iv) After item 25 of Schedule I of the Act, add the following items, namely:-

26. Oil seeds used in Kolighanas.

27. Cattle, Hides and Skins.'"

I may say in explanation that I don't want to move the amendment regarding Meat since it has already been included in the Schedule No. I and exempted from the levy of tax. I was not aware of that at the time of giving notice of my amendment.

Mr. Speaker: Motion moved:

"That the following paragraph be added at the end of clause 9 of the Bill, namely:-

"(iv) After item 25 of Schedule I of the Act, add the following items, namely:-

26. Oil seeds used in Kolighanas.

27. Cattle, Hides and Skins.'"

Dr. G.S. Melkote: Sir, I think, it will be better if we carry on without recess. I am sure, within half an hour we will be able to finish the work.

Mr. Speaker: Does Shri Veeraswamy want to say anything in support of his amendment, in view of the fact that he has already spoken at the first reading?

Shri K.R. Veeraswamy: No, Sir.

Mr. Speaker : Shri Ankush Rao.

Shri Ankush Rao Ghare : Mr. Speaker, Sir, The hon. Finance Minister has expressed the view that the tax that is collected on raw cotton and cotton seed is a tax on the purchaser and not on the agriculturists. I would only suggest to the hon. Finance Minister to go incognito to examine the case of raw cotton and cotton seed. When raw cotton and cotton seeds are brought to the market, the merchant actually deducts the amount of the tax and the remaining amount only will be handed over to the agriculturists. So, this is a case where practice and precepts differ. We are thinking that we are giving relief to the agriculturists ; but in fact, the burden of the tax falls on the agriculturists. As cotton seed forms an essential part of the agricultural economy, I would request the hon. Finance Minister not to levy any tax on cotton seeds. At the most, if it is considered necessary to levy tax on raw cotton, I would plead that it should not be imposed on the purchase point when it is brought to the market ; but it should be collected when it is first lifted from the purchaser and sent to the mills for ginning.

With these few words, I take my seat.

** Shri Sham Rao Naik :* Mr. Speaker, Sir, my first amendment is regarding the tax on tamarind and chillies. It has been admitted by the hon. Finance Minister himself that tamarind and chillies are mostly used by the poor section of the people and that is why, he wanted to levy tax at single-point—and that too at the purchase point only. These are edibles used mostly by the common people and being daily necessities of life, I feel, they should not be taxed at all. I am of the view that the tax on edibles is not justified by any canons of financial or even moral principles of our society. There is no doubt that the poor section of our people should be given relief. The hon. Finance Minister has explained that the incidence of this tax will not fall on the shoulders of the consumers, but will only fall on purchasers, who mainly purchase for export to other States. The argument given in support of this measure that the adjoining States also levy such a tax cannot stand good here. For instance, in Telangana, people require badly chillies for their daily food ; and it is absolutely necessary to maintain good health. Even in Marathwada,

*Confirmation not received.

chillies are considered to be essential necessities of food, and without them, the daily food of the people will not be complete. So, from all these considerations, I am of the opinion that the burden of this tax which falls on the poor section of the population is unwarranted. It will be beyond their capacity to pay this tax and I would, therefore, plead with the hon. Minister for Finance not to levy the tax on these commodities.

My second amendment is regarding the tax on oil seeds used in Kolughanas. If I understand correctly, the policy of the Government is to afford protection to cottage industries, and Kolughanas being one of the important cottage industries, I am at a loss to know the necessity for this taxation. In our State, more than 30,000 Kolughanas are run on man-power and nearly 3,00,000 of people are living on this industry. In these circumstances I think the levy of tax on oil seeds used in Kolughanas will not be conducive to the well-being of this industry, particularly when the Government has accepted the policy of encouraging cottage industries. I think, Government's policy in this regard is quite contradictory. On the one hand they are not able to give protection to this industry and on the other, they are not creating conditions conducive to the existence of this industry. I am afraid, the levy of this tax would adversely affect the growth of this industry. The result will be that a greater section of the population will have to stop work and face the problem of unemployment. Due to these circumstances, I request the hon. Finance Minister to exempt the oilseeds used in Kolughanas from the levy of this taxation. In this connection, I would invite the attention of the hon. Finance Minister to the practice in Bombay where protection is afforded to this industry, and I would request him to follow the same example here.

In the end, I would like to express the hope that my suggestions will be accepted by the hon. Finance Minister.

شری بی۔ سری راملو (مستہنی)۔ مسٹر اسپیکر سر۔ جو اسٹنڈمنٹ لائی گئی ہے اس کی سپورٹ (Support) میں میں ایک دو الفاظ کہہ کر بیٹھ جاؤں گا۔ آنریبل مسٹر فار فینانس جاننے ہیں کہ ہمارے غریب گاؤں کے بھائیوں کو کھانا بھی مصیبت سے ملتا ہے۔ اسی صورت میں اسی چیزوں پر ٹیکس لگادیا گیا ہے جو اون غریبوں کی ضرورت کی چیزیں ہیں۔ غریب سے غریب آدمی بھی مرج اور املی استعمال کر رہا ہے۔ اگر اسپر ٹیکسی عائد کر دیا جائے تو بڑی مشکل ہوگی۔ ہمارے حکومت کو جب بیسے کی کمی

نظر آتی ہے، یہ وہ وسیع پہانے دارانی نڈار دوڑاں ہے جن کے وسیع نڈار لہسن (Population) غریبوں کا ہی ہے اس لئے وہ غریب نڈار لہسن پر ٹیکس عائد کرنا چاہئے۔ دوڑ دھوڑ کرنی ہے اور اس دوڑ دھوڑ میں ایسی حالات حال اخذ اور کرنا چاہئے جس کے ذریعہ میں اس کو پھر بعد میں امنڈمنٹ لانی پڑتی ہے۔ اس لئے مجھے یہ یقین ہے کہ ہمارے آرٹیکل فینانس منسٹر پھر امنڈمنٹ بل لائینگے۔ سہا کہہ رہا ہوں (Medicines) کو انہوں نے اگزیمپٹڈ گڈس (Exempted goods) میں شامل کرنا چاہئے۔ اس کو لانے کی ضرورت اس وجہ سے مجھے سہس کر رہی ہے کہ ہمارے نڈار لہسن میں ایسے ہیں۔ کہا جاتا ہے کہ سال کے آخر میں حساب لٹاؤں گے، ایسی کوئی دیکھو اور ویسی کوئی کرنا نہیں۔ لیکن پھر بھی اخراجات لٹاؤں گے۔ کیا اس کے لئے نڈار لہسن میں ایسے ہیں۔ لیکن سکرٹری کی وجہ سے یہ کہہ کر، میں کہتا ہوں کہ نڈار لہسن میں ایسے ہیں۔ ہمارے رواج میں غریبوں کی اور کہانوں کی حالت یہ ہے۔ اور اگر نڈار لہسن کے لئے "اے" اور گڈا، ماما ہے۔ یہی کیا کر رہا ہے؟ میں کہتا ہوں کہ نڈار لہسن میں عیش کریں تاکہ ان سرفروں (Iceberg) کو نڈار لہسن میں نڈار لہسن کرنا چاہئے کہونکہ وہ نڈار لہسن کی غریبوں کی حالت میں۔ اور نڈار لہسن میں ایسے ہیں۔ لیکن یہی نہیں کہہ سکتے ہیں کہ ان کی سہا میں کا حال کرنا چاہئے۔ لیکن یہی نہیں کہہ سکتے ہیں کہ (Labour) کی بھی اہم ضرورت نڈار لہسن میں ہے۔ اگر یہ نڈار لہسن میں ایسے ہیں۔ دلچسپ لہسن ماننے جاؤں گے۔ لہذا میں دیرور ادل کریں تاکہ ان سرفروں کو خارج کیا جائے۔ ایسا کہہ رہے ہوں میں انہی نڈار لہسن کے نڈار لہسن۔

Mr. Speaker: Dr. G. S. Melkote.

Dr. G. S. Melkote: Mr. Speaker, Sir, Logic....

Mr. Speaker: The hon. Minister may give his reply to all the amendments that have been moved.

*Dr. G. S. Melkote: Mr. Speaker, Sir, Logic and hard facts remain. I have made it clear that sentiments have got their own value and their own place. Hon. Members appeal to me that I should help the poor and labour section of the people and thereby earn credit to myself. I always keep this in mind but if I have got to do that, I have to face facts and see whether sentiments would help them or more money. When I am not really hitting the poor section and on the other hand giving them benefits, I am not in a position to understand how some hon. Members say that I am doing injustice to either the labourers or the poor section of the population. It is a fact that chillies

* Confirmation not received.

and tamarind and even matches are used both by the poor and rich sections of the population. But as I said, more than 50% of the agriculturists own lands and grow their own chillies. They get tamarind in their own villages, and on a small scale barter takes place. There is no sales-tax imposed in that case. It is only when they get transferred to the hands of the merchants to be transferred again to bigger merchants for export, I impose sales-tax and that too at the purchase point. How this tax is going to hit hard the agriculturists or the poor section of the population, I am unable to understand. The labour section in cities will certainly be able to bear this tax because they constitute a small percentage. That is why I said, as against the loss the poor people will have to sustain, the benefit that accrues to them is much more, so I am tempted to impose this tax. I have not done this with a view to make good the loss in revenue. That is certainly not my primary aim. My primary objective is to give relief to the poor section of the people. That is why, I have tabled different amendments. So, regarding the charges levelled against me that I am not trying to give relief to the common people and that my Secretaries and others lead me to the wrong course, etc., I must say that they are not correct. Even supposing they have done it, hon. Members of the Opposition can come to me and say : 'These are the hard facts'. Then, I can certainly resile myself from the stand that I have taken. They have not placed acts before me whereas I have got hard facts before me, and I personally feel that the imposition of this tax is a step in the right direction. (*Interruption by Shri Shreeramulu*).

Mr. Speaker : Order. Order.

Shri G. Shreeramulu : Sir, I want to clarify.....

Mr. Speaker : The hon. Minister may proceed with his speech.

Dr. G. S. Melkote : So, as I said, the agriculturist is not at all affected until he sells his produce to the merchants. In the villages even to-day exchange of commodities on barter basis takes place. So, when the price structure goes up, he would naturally exchange his articles with something else. Agriculturists are sensible enough. They understand the whole situation. It is only when the commodities come to the

City and are exported, the sales-tax is imposed. And, as I said this affects only a small section of the people. The richer section can afford to pay this tax.

With regard to the cotton seed, the tax imposed is only on the purchase-point. Previously, due to the Hali currency the merchant classes were taking unusual advantage of the ignorance of our villagers. To-day with the coming into force of I.G. currency due to demonetisation and with the abolition of customs duty the import duty had already been removed and the export duty will be removed shortly, the price-structure in this State has got to be almost on par with the neighbouring States. Then, the merchants cannot any more exploit the villagers. At this juncture, when the villagers are being exploited due to sales-tax, then it is time for me to consider suitable measures. The merchants are making huge profits and they are throwing the whole blame on the sales-tax whereas the enormous profits made by the merchants are ruining the villagers. I would plead with the hon. Members to go round the villages and say : 'This is the price structure at Bombay ; you are being squeezed ; do not sell the commodities to the merchants.'

Government has also got to consider this aspect. I have been thinking very seriously how to help our agricultural classes to sell their commodities to their maximum benefit. I do not yet know what measures have to be taken in this regard. I have been in consultation with the Minister for Rural Development in this connection and possibly I might be in a position to indicate the measures taken at the next session.

With regard to cotton seed, the quantity that is consumed or used within the State as cattle feed, etc., is not much. Most of the peasants of Marathwada and other places grow their own cotton seeds. I am not worried about that. The quantity of oil seeds that is exported from the State to be used for making oil and Dalda, etc., is valued to the tune of 1 crore of rupees. Only the merchants who export them would be effected by the tax. These are the things which I would like to emphasise. I would certainly like to give relief to the agriculturist to the extent possible but if some people try to exploit the situation and take the produce grown here without benefit to either the Government or the people, it is my first duty to help the people, after all the tax that is realised from those

people, who export the commodities, would be expended for the people. I, therefore hope that the Members of the Opposition will not oppose this measure which I have, brought in.

With regard to Kolughanas, the tax is imposed at the purchase point. Most of the people affected are merchants. The quantity of seeds that is converted into oil is exempted from tax. But if the seeds are purchased and again sold away, naturally it will have to be taxed.

Shri Annaji Rao Gavane : They purchase them ; they do not sell them...

Dr. G.S. Melkote : If they do not sell them they need not pay.

Regarding hides and skins I have already answered. A smaller dealer in these items need not pay. These items are exported to the tune of lakhs of rupees. It is only the big dealers, whose turnover limit is more than Rs. 7,500 that have to pay the tax.

I have answered all the points raised by the hon. Members and request the Members to withdraw their amendments.

Mr. Speaker : I shall now put the amendments to vote
Shri K. R. Veeraswamy.

Shri K. R. Veeraswamy : Mr. Speaker, Sir, I want my amendment to be put to vote.

Mr. Speaker : The question is :

“ That para (i) of Clause 9 of the Bill be omitted. ”

The motion was negatived.

Shri Ankush Rao Ghare : I beg leave of the House to withdraw my amendment.

The amendment was, by leave of the House, withdrawn.

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Hyderabad Sales Tax (Amend-
ment) Bill, 1953.*

Shri K. R. Veeraswamy : Mr. Speaker, Sir, I want my amendment to be put to vote.

Mr. Speaker : The question is :

“ That for item No. 24 in para (iii) of Clause 9 of the Bill, the following, namely—

“ 24. Medicines (used both internally and externally),
Herbs and tonics ”

be substituted. ”

The motion was negatived.

Shri K. R. Veeraswamy : Mr. Speaker, Sir, I want a division.

The division bell was rung.

The division bell was stopped.

(Since *Shri K. R. Veeraswamy* did not press for division, the division was not taken).

Shri Sham Rao Naik : Mr. Speaker, Sir, I want my amendment to be put to vote.

Mr. Speaker : The question is :

“ That at the end of Clause 9 of the Bill, the following paragraph, namely—

‘(iv) After item 25 of Schedule I of the Act, add the following items, namely—

26. Oil seeds used in Kolughanas

27. Cattle, Hides and Skins.’

be added. ”

The motion was negatived.

Mr. Speaker : The question is :

“ That Clauses 9 & 10 stand part of the Bill. ”

The Motion was adopted.

Clauses 9 & 10 were added to the Bill.

CLAUSE 11.

Dr. G. S. Melkote : I beg to move :

“ That in Clause 11 of the Bill for the figures and word ‘4, 8 and 10’, the following figures and word, namely—

‘4, 8, 10 and 12’

be substituted.”

Mr. Speaker : Motion moved. :

“ That in Clause 11 of the Bill for the figures and word ‘4, 8 and 10’, the following figures and word, namely—

‘4, 8, 10 and 12’

be substituted. ”

Shri V. D. Deshpande : I beg to move :

“ That for Clause 11 of the Bill, the following, namely—

‘11. (a) In line 2 of section 4 of the Act for the words and figures ‘Rs. 7,500’ in O.S. substitute the words and figures ‘Rs. 20,000’ in I.G.;

(b) In line 6 of sub-section (1) of section 8 of the Act, for the words and figures ‘Rs. 7,500’ in O.S. substitute the words and figures ‘Rs. 20,000’ in I.G.’

(c) In line 4 of sub-section (1) of section 10 of the Act, for the words and figures ‘Rs. 5,000’ in O.S. substitute the words and figures ‘Rs. 15,000’ in I.G.’

be substituted.”

I may add here that it has been wrongly printed as in Clause (b)

Rs. 30,000 in the list of amendments ; it is actually Rs. 20,000.

Mr. Speaker : Motion moved :

“ That for Clause 11 of the Bill, the following, namely—

'11. (a) In line 2 of section 4 of the Act for the words and figures 'Rs. 7,500' in O.S. substitute the words and figures 'Rs. 20,000' in I.G. ;

(b) In line 2 of sub-section (1) of section 8 of the Act, for the words and figures 'Rs. 7,500' in O.S. substitute words and figures 'Rs. 20,000' in I.G. ;

(c) In line 4 of sub-section (1) of section 10 of the Act, for the words and figures 'Rs. 5,000' in O.S. substitute the words and figures 'Rs. 15,000' in I.G.'

be substituted. "

(Pause)

Mr. Speaker : This Amendment Bill seeks to change the amounts from O.S. to I.G. and the amendment is only in connection with demonetization, whereas Shri Deshpande wants to substitute the amounts in the sections referred to in Clause 11. Is it relevant ?

Shri V. D. Deshpande : I think it is quite relevant and amendments seeking to substitute the amounts mentioned in the sections of the Act can be tabled.....

مجھے اس سلسلے میں زیادہ عرض کرنا نہیں ہے کہونکہ پہلے بھی میں نے اپنے خیالات کا اظہار کیا ہے۔ صرف ایک عرض کرنا ہے کہ میں نے بجائے ساڑھے اتھار ڈن اوور رکھنے کے بیس ہزار رکھنے کے لئے اسٹیمٹ پیش کی ہے۔ آرٹریل فیائنس میں نے مخالف رائے کے فیگرس (Figures) ہمارے سامنے رکھ کر یہ بتانے کی کوشش کی کہ وہاں نانچ ہزار سے لیکر بیس ہزار تک رکھا گیا ہے۔ لیکن ڈن اوور عام طور پر نانچ ہزار سے دس ہزار تک ہے۔ مسماٹیکل (Mathematical) اصول کے تحت کیا ایڈریج ہونا چاہئے، مجھے اس سے سمج نہیں ہے۔ لیکن میرا خیال ہے کہ حورلف (Relief) دی گئی ہے وہ کافی نہیں ہے جب ایڈجسٹنگ اسٹیمٹس میں دس ہزار تک کا ڈن اوور رکھا گیا ہے تو وہاں بھی کم از کم دس ہزار ہی رکھنا چاہئے تھا۔ ڈیمانی ٹائرسن (Demonetization) یعنی او۔ اس۔ کو آئی۔ جی۔ سے تبدیل کرنے کے سلسلے میں جو آٹوٹک رلیف (Automatic relief) ہمارے سامنے آ رہی ہے وہ (۱۶) پرسنٹ کی حد تک ہے۔ لیکن میرا خیال ہے کہ یہ سبسٹینشل رلیف (Substantial relief) نہیں ہو سکی۔ اس لئے میں نے بیس ہزار تک ڈن اوور رکھنے کے لئے اسٹیمٹ پیش کی ہے۔ اگر آنر بیل فیائنس میسٹر

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اپنی اسٹیمٹ میں دس ہزار تک ٹرن اوور رکھنے کے نواپسی صورت میں بھی میں اپنی اسٹیمٹ میں درمیان کرنے کے لئے تیار ہوں۔ لیکن سارے سات ہزار کا جو ٹرن اوور رکھا گیا ہے اس سے کافی ریلیف نہیں ہو سکتی۔ ہمیں ایک سب سٹینٹیل ریلیف دینے کی ضرورت ہے۔

Dr. G. S. Melkote: Mr. Speaker, Sir, Technically the mover of this amendment has no right to move this amendment unless he has the previous permission of the Rajpramukh because this is a money Bill and the amendment seeks to enhance the tax structure. However, I quite appreciate the sentiments expressed in this connection, which prompted moving this amendment. I would personally like to go not merely up to Rs. 15,000 or Rs. 20,000 but even beyond, provided the circumstances in the State warrant it. I shall keep this in mind, and would request the hon. Leader of the Opposition to withdraw his amendment at this juncture.

شری وی۔ ڈی۔ دیشپانڈے۔ آنریبل فنانس منسٹر نے جو ٹیکنیکل اعتراض کیا ہے اس سلسلے میں مجھے عرض کرنا ہے کہ غالباً اس سلسلہ میں میں کوئی امینڈمنٹ بل بغیر اجازت نہیں لاسکتا۔ لیکن جب ایک منی بل (Money Bill) ہاؤس کے سامنے آیا ہوا ہے اور ایک قانون ہمارے سامنے آ رہا ہے تو میں سمجھا ہوں کہ اس در اسٹیمٹس لائے جاسکتے ہیں۔

مسٹر اسپیکر۔ لاسٹ ٹائم (Last time) میں نے کہا تھا کہ اگر کوئی امینڈمنٹ کسی منی بل (Money Bill) میں نہیں کیا جانا مقصود ہو تو ایسی امینڈمنٹ بغیر اجازت نہیں لائی جاسکتی۔ اس کے لئے اجازت کی ضرورت ہے۔

شری وی۔ ڈی۔ دیشپانڈے۔ اس وقت اس کو کوئی منی بل قرار نہیں دیا گیا تھا۔ لیکن اب اس میں امینڈمنٹ حکومت کی جانب سے لائی جا رہی ہے۔ اس لئے میرا خیال ہے کہ راج پرمکھ کی اجازت کے بغیر اس پر امینڈمنٹس دئے جاسکتے ہیں۔

Mr. Speaker: Article 207 of the Constitution reads:

“A Bill or amendment making provision for any of the matters specified in sub-clause (a) to (f) of Clause (1) of Article 199 shall not be introduced or moved except on the recommendation of the Governor, and a Bill making such provision shall not be introduced in a Legislative Council.....”

Provided that no recommendation shall be required under this Clause for the moving of an amendment making provision for the reduction or abolition of any tax.”

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ment) Bill, 1953.*

The Provision of the Constitution is clear on this point. If the hon. Member wants to reduce the tax, the amendment can be moved.

Shri V.D. Deshpande : In fact my amendment seeks to reduce the tax. By enhancing the limit to Rs. 20,000 it would be reducing the tax the Government realise.

Shri M. Buchiah (Sirpur) : Mr. Speaker, Sir, It has been said that amendments to a Money Bill have to be approved of by the Rajpramukh. I would like to know whether the amendments to the Sales-tax Amendment Bill which have been moved by the Finance Minister have been approved of by the Rajpramukh.

Dr. G. S. Melkote : They have all been approved by the Rajpramukh.

Shri M. Buchiah : This has not been announced before in this House.

Mr. Speaker : It is announced now.....

Shri V.D. Deshpande : If it is announced now, the whole proceedings in regarding to the Bill which have taken place till now will become illegal.....

Mr. Speaker : No, It cannot become illegal.....

Dr. G.S. Melkote : I have informed the Speaker of the same earlier.

Mr. Speaker : When we read Article 207 along with Article 199 it is clear that a Bill shall be deemed to be a Money Bill if it contains only provisions dealing with all or any of the following matters, namely,

“(a) the imposition, abolition, remission, alteration or regulation of any tax”.

‘Alteration’, of course, definitely comes in this. Again Clause (f) of Article 199, reads :

“The receipt of money on account of the consolidated Fund of the State or the public account of the State or the custody or issue of such money ”

Under Article 207, it is clear that a Bill or amendment making provision for any of the matters specified in sub clauses (a) to (f) of Clause (1) of Article 199 shall not be introduced or moved except on the recommendation of the Governor. So I think this amendment cannot be allowed to be moved.

Shri V.D. Deshpande : I am not clear on that point, Sir, nor am I convinced. I submit that if a new Bill is to come or if an amending Bill which increases taxation is to come, in that case alone, I believe, the permission of the Governor or Rajpramukh is necessary. When a taxation Bill comes before the House, I do not think the construction arises that we cannot give amendments to that. For example last time the question of 4 pies has arisen and we suggested 3 pies, and that amendment was ruled out. It means, we cannot say anything about it at all. It may be we cannot introduce ourselves but when they come before the House, I believe the construction and scope of the Articles should be only with respect to new money bills or any amendment to the money bill but not with reference to amendments to a taxation Bill that have already come before the House. I feel that my amendment is quite clear and in keeping with the spirit of the Constitution.

Chief Minister (Shri B. Ramakrishna Rao) : With due deference to the interpretation that was placed by you, Sir, I must say I am inclined to agree with the hon. the Leader of the Opposition in the interpretation of the two Articles of the Constitution. I believe the intention is that any non-official member of the House is not entitled to bring in himself any bill or amendment, which is described as a money bill, without the previous consent of the Rajpramukh; but if such a bill or amendment has been introduced in the Assembly by the hon. the Finance Minister or by the Government, then certainly, the whole Bill is before the House for discussion and any amendment to any section or to any clause which seeks to reduce the taxation or make any suggestion regarding the alteration of the tax or anything of the kind is permissible. That is my personal view of the matter. That apart, even if the amendment is allowed, of course subject to your ruling Sir,--if you are going to give a ruling--, I would like to say a few words on the amendment on its merits, not on its constitutional aspect.

Mr. Speaker : What would be the effect then? Will it be reduction ?

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ment) Bill, 1953.*

Shri B. Ramakrishna Rao : The effect of the amendment is to reduce the sales tax. We seek to impose tax on a turn-over of Rs. 7,500. Previously, it was Rs. 7,500 O.S., and we want to convert it into I.G.Rs.7,500. As the hon. the Labour of the Opposition himself admitted, this itself is a relief given to the tax-payers. He would like probably to raise the turn-over limit to Rs. 20,000 and its effect would be to reduce the sales tax which we try to impose.

Mr. Speaker : Then it comes under Article 207. Art. 207 is quite clear.

“A Bill or amendment making provision for any of the matters specified in sub-clause (a) to (f) of Clause (1) of article 199 shall not be introduced or moved except on the recommendation of the Governor, and a Bill making such provision shall not be introduced in a Legislative Council,

Provided that no recommendation shall be required under this clause for the moving of an amendment making provision for the reduction or abolition of any tax”.

Thus, if the object of the amendment is ‘reduction of the tax, then, of course, Article 207 allows it.

Shri B. Ramakrishna Rao : As you have agreed with the interpretation, now, I think I should merely say a few words with regard to the merits of the Bill.

جو نرسم بیس کمگئی ہے اس کا مقصد یہ ہے کہ سلس ٹیکس کے انسپڈنس (Incidence) کو کم کر دیا جائے۔ موجودہ صورت میں بل میں ٹرن اوور (Turn over) کی لمٹ (Limit) (۷۵۰۰) روپے آئی۔ جی۔ رکھی گئی ہے۔ اس کو بڑھا کر (۲۰۰۰) آئی۔ جی۔ لمٹ رکھنے کی خواہش کی جارہی ہے۔ اس سلسلے میں آنریبل لیڈر آف دی ابوزسن نے جو دلائل بیس کئے ہیں ان سے مطمئن نہیں ہوں۔ اور یہ بھی کہوں گا کہ سلس ٹیکس انڈمنٹ بل (Amendment Bill) کے سلسلے میں جو اپٹیٹوڈ (Aptitude) اخراج کیا گیا اس کو میں بہت قابل مبارکباد سمجھتا ہوں۔ اس اسمنڈنگ بل کے ذریعہ ٹیکس پیرس (Tax-payers) کو کچھ رلیف (Relief) دینے کی کوشش کی گئی ہے۔ ابوزسن ہارٹی نے بھی اس کو اپریسیٹ کرتے ہوئے اس کا کریڈٹ (Credit) میرے دوست آنریبل منسٹر فار فنانس کو دیا۔ یہ بہت ہی قابل مبارکباد اپٹیٹوڈ (Aptitude) ہے۔ میں اس کو ریسپی پروکیٹ (Reciprocate) کرنا چاہتا ہوں۔

اس میں شک نہیں کہ مسلسل ٹیکس کے لئے (۷۰۰) آئی - جی - کی جو لمٹ رکھی گئی ہے اس سے ٹریڈ (Trade) پر اثر پڑتا ہے - لیکن جیسا کہ سب کو معلوم ہے مسلسل ٹیکس کی غرض و غایت یہ تھی کہ انٹرنل کسٹمز (Internal Customs) بند ہونے کی وجہ سے گورنمنٹ کے جو ریسورس (Resources) متاثر ہوئے ہیں اس کی باجائی کی جائے - یہ بھی ملحوظ رکھنا ضروری ہے کہ ہمارا میس ٹیکس امٹر کیپر (Sales Tax Structure) ابھی بوری طرح مکمل نہیں ہوا ہے - ایسی صورت میں یہ مطالبہ کرنا کہ یہاں کے ٹرن اوور (Turn over) کی لمٹ (Limit) کو بڑھایا جائے یہ نامناسب ہے - ہمارے ہاں کا ٹریڈ (Trade) اور کامرس (Commerce) بمبئی یا دوسرے بڑے شہروں جیسا نہیں ہے - اڑیسہ میں ٹرن اوور کی لمٹ (۷۰۰) ہے اور بمبئی میں ۳۰۰۰ ہے - لیکن کلکتہ یا بمبئی کے ٹریڈ اور کامرس سے حیدرآباد کے ٹریڈ اور کامرس کا مقابلہ کرنا درست نہوگا - اس طرح تو میس ٹیکس کے امپوزیشن (Imposition) کی جو غرض و غایت ہے وہ فوت ہو جائیگی - انک طرف تو انٹرنل کسٹمز (Internal Customs) کے بند ہونے پر اسکی باجائی کیلئے میس ٹیکس کے عائد کرنے کو جائز سمجھا جانا ہے - اس مقصد کے حصول کیلئے جو لمٹ مقرر کی جانی ہے تو دوسری طرف اس کی مخالف کی جاتی ہے - نوکیا اس کے یہ معنی نہیں ہوتے کہ اصل غرض و غایت ہی فوت ہو جائے؟ یہاں ہمیں اڑیسہ یا بمبئی کی مثال فالو (Follow) کرنا نہیں ہے بلکہ ہمیں انہی موجودہ حالات اکنامک کنڈیشنس (Economic conditions) وغیرہ کو ملحوظ رکھتے ہوئے ٹرن اوور (Turn over) کی لمٹ (Limit) فائم کرنا ہے تاکہ اس طرح انک حد تک انٹرنل کسٹمز سے مسدود شدہ آمدنی کی باجائی ہو - اور یہ بھی حقیقت ہے کہ کسٹمز کی باجائی مسلسل ٹیکس سے کاملا نہیں ہو سکتی ہے - ممکن ہے اس کے لئے مزید دو تین سال کی مدت لگے - ابوزین ناری کو اس سلسلے میں مرچنٹس (Merchants) اور کنزومرس (Consumers) کی ڈیفیکلٹیز (Difficulties) سے ہمدردی کا جو خیال پیدا ہوا ہے میں نفیاً اسکو قابل مبارکباد سمجھتا ہوں اور مانہ ہی میں یہ بھی چاہوں گا کہ وہ گورنمنٹ کی ڈیفیکلٹیز پر بھی اسی قدر ہمدردی کے ساتھ غور کرے - اگر اس نقطہ نظر سے غور کیا جائے تو میں سمجھتا ہوں کہ موجودہ امٹنٹ کے ذریعہ جو تھوڑا بہت ریلیف (Relief) دیا گیا ہے اس پر اکتفا کر کے وہ اپنی ترمیم کو آئندہ سال کیلئے محفوظ رکھ دینگے - اگر ہم یہ محسوس کریں کہ انٹرنل کسٹمز کے بند ہونے کی وجہ سے حکومت کو جو نقصان ہوا اسکی باجائی ہو چکی ہے تو ہمیں ٹرن اوور (Turn over) کی لمٹ (Limit) کو بڑھانے میں کوئی عذر نہوگا - اور اسکے لئے حکومت اپنی جانب سے کبھی بچھے نہیں ہٹے گی - ان حالات میں میں آنریبل لیڈر آف دی ابوزین سے یہ خواہش کروں گا کہ وہ اپنے امٹنٹ واپس لے لیں - ہمیں صرف دوسرے پرانتوں سے یونیفارمیٹی (Uniformity) پیدا کرنا نہیں

ہے بلکہ ہمیں اپنے اسٹرکچر (Structure) دیکھنا ہے۔ ہر برائے کی الگ الگ حثیت ہوا کرتی ہے۔ معاشی حالات الگ الگ ہوتے ہیں۔ انہیں ملحوظ رکھنا ضروری ہے۔

آخر میں میں آنریبل لمڈر آف دی انوزیشن سے یہ اسل کرونگا کہ وہ اپنی ترمیم واپس لیں۔ اور آنریبل فنانس منسٹر نے رسمی دل کے ذریعہ، دردت جو رلیف دیا ہے اسی پر اکتفا کریں۔

Mr. Speaker : Has the hon. Finance Minister got anything to say in support of his amendment?

Dr. G. S. Melkote : I have already replied, Sir.

**Shri V. D. Deshpande :* I want to speak regarding my amendment. As per the rules (rule 41, sub-rule 3) I am entitled to give a reply.

آنریبل چیف منسٹر نے جو چیزیں ہاؤس کے سامنے رکھی ہیں ان میں یہ بتانا چاہتا ہوں کہ کسٹمز کے ابا لیسن (Abolition) سے جو ڈیفیسٹ (Difecit) ہوا ہے اس کو ری پلیس (Replace) کرنے کے لئے سلسل ٹیکس اس طرح عائد کرنا ضروری ہے۔ ان کے بارے میں میں کچھ زیادہ کہنا نہیں چاہتا۔ میں ماننا ہوں کہ جو گاب (Gap) بڑا ہے اس کو بھرنے کے بارے میں سوچنا ہی پڑے گا۔ لیکن یورپ کا پورا فروغ سلس ٹیکس سے ہی نہیں پورا کرنا چاہئے۔ اس سے پہلے بھی کہا جا چکا ہے کہ سلس ٹیکس ایک ریگریسو ٹیکس (Regressive Tax) ہے۔ ان کو کوئی جائز نہیں سمجھتے۔ یہ ٹیکس جنگ کے زمانے میں آمدنی کے لئے ہر جگہ لگایا گیا۔ اور ہندوستان میں بھی اسی وقت آیا۔ کسٹمز کا بار ایک خاص طبقے پر پڑتا ہے جو کسٹم لگائی ہوئی چیزیں خریدتے ہیں۔ لیکن سلس ٹیکس سے مخالف سکشنس کے کنزومرس (Consumers) متاثر ہوتے ہیں۔ اسلئے اسکو ریگریسو ٹیکس سمجھا جاتا ہے۔ جب آپ اپنے ڈیفیسٹ کو بھرنا ہی چاہتے ہیں تو ہم نے یہ جھگڑا آپ کے سامنے رکھا تھا کہ اگر کیکلچرل انکم ٹیکس (Agricultural Income Tax) کو آپ بڑھائے۔ ہا کوئی اور دوسرے ذرائع سوچئے۔ لیکن پورا خسارہ صرف سلس ٹیکس کے ذریعہ دور کرنے کی کوسس کرنا ٹھیک نہیں ہوگا۔ اس کا انرکنزومرس میڈل کلاس (Middle Class) لمبرس وغیرہ پر پڑنے والا ہے۔ لہذا میں آنریبل چیف منسٹر کی اس تجویز سے سفق نہیں ہوں کہ پورا خسارہ سلس ٹیکس ہی سے دور کیا جائے۔ یہ ایک ریگریسو ٹیکس ہے۔ امرجنسی (Emergency) ٹیکس ہے۔ اس کو جس قدر کم کر سکتے ہیں کم کرنا چاہئے۔

ٹرن اوور (Turn over) کے بارے میں میں نے (۵۰۰) کی بجائے (۲۰۰۰) کا جو امینڈمنٹ دینا چاہتا تھا اس میں اس میں مزید امینڈمنٹ کرنے کے لئے تیار ہوں۔ (۵۰۰) آئی۔ جی۔ کا جو رلیف دیا گیا ہے وہ کافی نہیں ہے۔ ہمیں اس سے اختلاف ہے۔ اگر (۱۰۰۰) کی لمٹ کو تسلیم کیا جاتا ہے تو میں امینڈمنٹ ٹو امینڈمنٹ (Amendment to Amendment) کے ذریعہ، بہ چیز ہاؤس کے سامنے رکھوں گا اور اسکو قبول کرنے کے لئے میں نار ہوں۔ ورنہ میرا امینڈمنٹ ووٹ (Vote) پر رکھنا جائے۔

Mr. Speaker : The Question is :

“ That in clause 11 of the Bill, for the figures and word, ‘4, 8, and 10,’ the following figures and word, namely, ‘4, 8, 10, and 12’ be substituted ”.

The motion was adopted.

Mr. Speaker : The Question is :

• “ That for Clause 11 of the Bill, the following be substituted, namely,

‘11. (a) In line 2 of section 4 of the Act for the words and figures ‘Rs. 7,500’ in O.S., substitute the words and figures ‘Rs. 20,000’, in I.G. ;

(b) In line 6 of sub-section (1) of Section 8 of the Act for the words and figures ‘Rs. 7,500’ in O.S., substitute the words and figures ‘Rs. 30,000’ in I.G.

(c) In line 4 of sub-section (1) of Section 10 of the Act for the words and figures ‘Rs. 5,000’ in O.S., substitute the words and figures ‘Rs. 15,000’ in I.G.”

The motion was negatived.

Mr. Speaker : The question is :

“ That clause 11, as amended, stand part of the Bill.”

The motion was adopted.

Clause 11, as amended, was added to the Bill.

Mr. Speaker : The question is :

“ That short title, commencement and preamble stand part of the Bill.”

The motion was adopted.

Short title, commencement and preamble were added to the Bill.

Dr. G. S. Melkote : Sir, I beg to move :

“That L.A. Bill No. XIII of 1953—The Hyderabad General Sales Tax (Amendment) Bill, 1953, be read a third time.”

شری وی۔ ڈی۔ دیشپانڈے - مسٹر اسپیکر سر۔ اس بل کی تھرڈ ریڈنگ (Third Reading) کے موقع پر مجھے اننا کہنا ہے کہ جو مسجشنس (Suggestions) اس جانب سے بہنس کئے گئے تھے اونکو کسی وجہ سے ہاؤز منظور نہ کر سکا۔ ہم نے جو بحثیں پیش کئے تھے وہ عوام کے مطالبات کے مطابق تھے۔ اگر ان مطالبات کو آج ہاؤز کسی وجہ سے منظور نہ کر سکا تو خبر مجھے امید ہے کہ آئندہ انکو نظر انداز نہیں کیا جائیگا۔ مزدور نادر اور عوام چاہتے ہیں کہ مبلنس ٹیکس کا بوجھ کم کیا جائے۔ مجھے امید ہے کہ انکے اس مطالبے کو نظر انداز نہیں کیا جائیگا۔ پارٹیلی (Partially) ہی سہی لیکن مسٹر فاریناس نے عوام کے ڈیمانڈ (demand) کو منظور کرنے کی کوشش کی ہے۔ اسد ہے کہ آئندہ بھی اوس بوجھ کو جو بہت بڑھا ہوا ہے کم کرنے کی کوشش کی جائیگی۔

شری بی۔ رام کشن راؤ - لئڈر آف دی اوزیشن نے تھرڈ ریڈنگ کے موقع پر جن خواہشات کا اظہار فرمایا ہے اس کے متعلق میں کچھ عرض کرنا چاہتا ہوں۔ حقیقت یہ ہے کہ ٹیکسشن (Taxation) کی جو پالیسی ہے وہ ٹرانزیشنری پیرئڈ (Transitory period) سے گزر رہی ہے۔ ایک طرف تو عوام کی خواہشات انکی ضروریات و ایمینٹیز (Amenities) کو دیکھنا ضروری ہوتا ہے۔ یہ چیزیں حکومت کے سامنے ہیں اور اسمبلی کے بھی سامنے ہیں۔ دوسری طرف یہ بھی دیکھنا ضروری ہوتا ہے کہ عوام کی تعلیمی ضروریات (Health) اور مینٹیننس (Sanitation) وغیرہ کی ضروریات کو پورا کیا جائے۔ پروڈکٹیو ریسورس (Productive Resources) پر زیادہ خرچ کرنے کی ضرورت ہے۔ ایک ولفیر اسٹیٹ (Welfare state) بنانے کے لئے ٹیکسشن (Taxation) کے اسٹرکچر (Structure) کو جو ہمارے ملک کے موجودہ حالات کے لحاظ سے ان نیچرل اینڈ کانٹراڈکٹیو (Unnatural and contradictive) ہے بدلنا ضروری ہے۔ جنک اس میں زیادتی نہ ہو ولفیر اسٹیٹ کا مقصد پورا نہیں ہو سکا۔ ان تمام امور پر نظر ڈالنے کے لئے گورنمنٹ آف انڈیا نے ایک ٹیکسشن انکوائری کمیٹی (Taxation Enquiry Committee) مقرر کی ہے۔ یہ مسئلہ

صرف حیدرآباد سے تعلق رکھنے والا ہی نہیں بلکہ پورے ہندوستان سے تعلق ہے ۔
 اس پر چٹان بن کے بعد حکومت ہند ہمارے ہندوستان کے لئے ٹیکسیشن کے محاذ پر مراب
 کرے گی ۔ ہمارے یہاں ٹیکسیشن کے تعلق سے جن خیالات کا اظہار کیا گیا ہے وہ چیزیں
 دوسری جگہ بھی زور عور ہیں ۔ اور ان پر حکمرانوں کافی عور کر رہی ہیں ۔ اور یہ
 چیزیں ہماری نظروں میں بھی ہیں ۔ لیکن ان دنوں میں ٹائم (In the mean time)
 ایوزیشن نارڈ سے سری بہ اسٹند ہے کہ وہ ہماری ان مشکلات کو بھی محسوس کرے اور
 یہ محسوس کرے کہ حکومت سنسبرلی (Sincerely) ان خواہشات سے باخبر ہے ۔
 اور انکو اپنی درستی (صحیح) میں رکھنی ہے ۔ وہ مسائل کو حل کرنے کی کوشش
 کر رہی ہے ۔ اسکو ایوزیشن باری ماحفظ رکھیے ۔

**Dr. G. S. Melkote :* Mr. Speaker, Sir, Before the third Reading of this Bill is over and before we adjourn I would like to thank sincerely all the Sections of the House for the cordial support they have given me in passing the Budget. I must say that some times Members of the Opposition have criticised in very strong terms some of the measures that the Government have brought in. But, I think, they should realise that if they have any friend on this side of the House, it is only the Finance Minister (LAUGHTER) (An hon. Minister No. I am also.) because when more money is asked for various items by the members of the Treasury Benches, I utilise all the criticisms of the Opposition side to curtail them. (LOUD AND CONTINUED LAUGHTER). So, there could be no other better friend to the Opposition Benches than myself. I am speaking here as a part of yourself and the more you criticise me, the more better for me. I do realise that the Government has not been able to go forward to the extent it desired; but to whatever extent the Government may go, the Opposition Benches would always criticise and say that it should have gone at least another 150 miles ahead. I realise that criticisms of this nature are normal; but thinking it normal and not utilising it for the welfare of the State is certainly not good. I have kept in mind all the criticism that the hon. Members made during the last year and also during this session. To the extent it is humanly possible, I have gone ahead. I am sure the House will appreciate that the Government has done its very best and desires to serve the people and go ahead as fast as the Punjab Express (LAUGHTER), but the situations do not warrant. The tax structure is being examined on an all-India level and if an uniformity is brought

*Confirmation not received.

about, if relief is given to the people and if the amount realised from the taxes is utilised for improving the lot of the people in various directions, nobody would be more pleased than the Members of the Treasury Benches. (APPLAUSE FROM THE CONGRESS MEMBERS). I wish to reciprocate all the kind sentiments expressed about the Budget and should like to thank once again all the hon. Members. In the end, I would offer my thanks to you Mr. Speaker. (LOUD APPLAUSE FROM CONGRESS BENCHES).

Mr. Speaker : I would invite the attention of the House to page No. 2 Clause 4 of the Bill wherein it is stated : ' For Section 6 of the said Act, the following section shall be inserted.' I think, instead of 'inserted' the word 'substituted' will be better.

Dr. G. S. Melkote : I accept your suggestion, Sir.

Mr. Speaker : This change may be affected in the Bill.

Now, the question is :

"That L.A. Bill No. XIII of 1953, the Hyderabad General Sales Tax (Amendment) Bill, 1953, be read a third time and passed."

The motion was adopted.

Business of the House.

Shri V. D. Deshpande : Sir, before you make the announcement about the prorogation of the Assembly, I would like to raise one or two points.

پہلے تو یہ کہ برنولپج کمیٹی نے یہ طے کیا تھا کہ اوس سب انسپکٹر کو اسمبلی میں نہیں کیا جائے جس نے ایم۔ اے۔ ایل۔ اے۔ کی سان میں گساختی کی تھی۔ کمیٹی کے اس فیصلہ کی تکمیل نہیں ہوئی ہے۔ اس کوئسٹین (Question) پر دوسرے طریقے سے غور کیا جانا مناسب نہیں ہے۔ اوس سب انسپکٹر کو یہاں نہیں کیا جانا چاہئے۔

مسٹر اسپیکر - چونکہ وہ سب انسپکٹر مدراس گورنمنٹ کو ری پٹریاٹ (Repatriate) ہوئے ہیں۔ اسی صورت میں انہیں مدراس سے یہاں بلا کر ہمیں کیا جانا ضروری نہیں معلوم ہوتا۔

شری وی۔ ڈی۔ دیشپانڈے - انکو بلانا جانا اصل میں ضروری ہے کہ جو بھائی انکے یہاں باقی ہیں انکو عبرت حاصل ہو۔ اور آئندہ اس معاملہ کو اخبار کرنے سے پرہیز کریں۔

شری بی۔ رام کشن راؤ۔ ناب نہ ہے کہ وہ ایک لنٹ آفیسر (Lent Officer) دینے چاہتے ہیں۔ اس کو اس کے لئے دیا گیا ہے۔ ہم مدراس گورنمنٹ سے یہ خواہش کریں کہ انہیں روانہ کیا جائے اگر وہ اس سے انکار کریں تو یہ ہمارے لئے کچھ مناسب ناب نہ ہوگی۔ ہمارے کنٹرول میں نا ہمارے جوسڈکشن (Jurisdiction) میں وہ ہوئے تو اور ناب بھی، انہیں ضرور ایس کہا جانا۔ لیکن اب انہیں مدراس کو بھیجا گیا ہے۔ اب انہیں ہمس کرنے کی ایک صورت ہی ہو سکتی ہے کہ ہم مدراس گورنمنٹ سے انکو بھیجنے کی خواہش کریں۔ اگر وہ نہ بھیجے تو ہمارے لئے یہ ایک ایسی بات ہوگی کہ ہم نے ایک ایسی مجبور کی جسکو ہم عمل میں نہ لاسکے۔ میں سمجھتا ہوں کہ ریولج کمیٹی نے جو نصفہ کیا ہے وہ پنشنٹ (Punishment) کے لئے کافی ہے۔ اگر وہ اس گورنمنٹ کے سرورس میں ہوئے تو ضرور ہاؤس کے سامنے پس کرنے جائے۔ میں سمجھتا ہوں کہ اس مسئلہ کو ڈراپ (Drop) کیا جائے تو مناسب ہے۔

شری وی۔ ڈی۔ دیشپانڈے۔ اس کے کانٹینیوئل رابلس (Constitutional Problems) تو ہمارے ہاں آئے ہی رہیں گے۔ فرض کیجئے کہ کوئی شخص ظلم کر کے کہیں چلا جاتا ہے تو کیا آپ انکو نہیں طلب کرینگے؟ وہ جہاں کہیں بھی رہے انکو آنا پڑے گا۔ انکو ضرور طلب کیا جائے گا۔ چنانچہ ہماری مسٹر اسٹیٹ منسٹر کے امپیر صاحب نے ایک ایڈیٹر کو بلایا ہے۔ اسی صورت میں ہمارے ریولج اور رائٹس (Rights) کا جہاں سوال ہے اور خصوصاً جبکہ وہ اسنٹ (Assent) ہو جائیں اور نہ تسلیم کیا جائے کہ ایک جرم ہوا ہے اور ریولج کمیٹی نے سزا دی ہے تو اسی صورت میں انکو مدراس سے طلب کرنے میں کیا مباحث ہے؟ اس لئے میں عرض کروں گا کہ مدراس کو لکھا جانا چاہئے۔ مجھے اس میں کوئی شبہ نہیں ہے کہ حکومت مدراس انہیں ضرور روانہ کرے گی کیونکہ اسٹیٹس انک دوسرے کا احترام کرنی ہیں اور انہیں اس احترام کے تحت ضرور مطابقت کو قبول کرنا پڑے گا۔ بالخصوص اسی حالت میں جبکہ دونوں امپیرس گورنمنٹ آف انڈیا کے ایک جزو ہیں۔

مسٹر اسپیکر۔ میں سمجھتا ہوں کہ ہم اس کا نصفیہ آئندہ سشن (Session) میں کریں تو مناسب ہوگا تاکہ کوئی سال ہمیں اس قسم کی مل سکے تو اس سے ہماری گائیڈنس (Guidance) ہو سکے۔

شری بی۔ رام کشن راؤ۔ آئندہ سشن کا تعین عالیجناب امپیر صاحب کی واسی میں منحصر ہے۔ اس لئے ابھی ہم کوئی صحیح تاریخ مقرر نہیں کر سکے۔ میں چاہتا تھا کہ آئندہ سشن کی تاریخ کا بھی تعین ہو جائے۔ لنڈ ریفارمز بل (Land Reforms Bill) ملکٹ کمیٹی کے غور کے لئے گیا ہوا ہے۔ اسے ۳۰ جون تک مدت دی گئی ہے۔ میں سمجھتا ہوں عالیجناب امپیر صاحب اگسٹ کے اوائل میں اس آجائینگے۔ اسلئے

ہمیں ستمبر تک انتظار کی ضرورت نہو گی۔ اگست کے دوسرے یا دسویں ہفتہ میں سنسن بلانا جاسکتا ہے۔ براہیل ڈیٹ (Probable date) میں سمجھنا ہوں کہ مڈل آف اگست (Middle of August) ہوگی۔ آنرہبل اراکرمیں صاحب ۱۲ مئی کو ناہر تشریف لایا رہے ہیں۔ جانے سے پہلے وہ کوئی تاریخ فیکس (Fix) کر کے اعلان فرمادیں تو مناسب ہے۔

مسٹر اسپیکر۔ مڈل آف اگست (Middle of August) میں اجلاس بلانا چاہکتا ہے۔ ۱۲ مئی کو بمبئی سے جا رہا ہوں۔ فیکس اگست تک واپس ہونے کی کوشش کرونگا۔

Announcement by the Speaker.

Mr. Speaker: The last announcement I have to make is about the prorogation of the Assembly.

I have received a communication from the Rajpramukh stating that he is pleased to order under Article 174 read with Article 238 of the Constitution of India that the present Session of the Legislative Assembly be prorogued from now. •

The Assembly was then prorogued.
